

U113  
2  
TM  
1943

**TM 14-250**

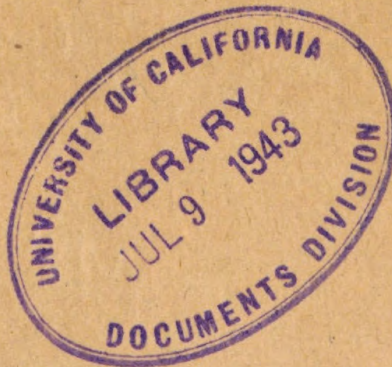
*U.S. Dept. of Army*

**WAR DEPARTMENT**

**TECHNICAL MANUAL**

**OFFICERS' PAY  
AND ALLOWANCES**

**March 1, 1943**





Do not call  
gift  
non cur

66113  
7M141250  
1913

## FOREWORD



Pages and cover of this Technical Manual will be fastened together with Acco fasteners or other similar method of temporary binding. Permanent stapling should not be made.

Changes to this manual will be published currently as required by new laws, decisions of the Comptroller General of the United States, Army Regulations, and other fiscal directives. This manual should be regarded as a general guide only and should not be depended upon for accuracy in technical detail. The reader should consult current directives and regulations for the latest information and for technical accuracy.

The paragraphs in this manual are numbered according to chapters; that is, number 103 indicates paragraph 3 in chapter 1, number 209 indicates paragraph 9 in chapter 2. Paragraphs with decimal suffixes indicate subparagraphs; for example, number 102.1 indicates the first subparagraph under paragraph 2 of chapter 1.

Page numbers are consecutive for each chapter. The first page in chapter 1 is 101; the first page in chapter 2 is 201, and so on. If it becomes necessary to add a new page between pages 101 and 102, the new page will be numbered 101-A; however, if page 151 is the last page in chapter 1 and two new pages are added at the end of the chapter, they will be numbered 152 and 153.

It will be noted that each page bears a date in the upper inside corner which is the date of publication of the page. If a page is revised after the publication of the Manual, it will contain a change number as, for example, "C-1," which indicates that the original page is replaced by the page marked "C-1."

With the publication of each change to this Technical Manual, a memorandum will be attached which will explain the reasons for the change and will also contain specific instructions for filing the new pages. Each new page inclosed with the memorandum will bear the same date as the memorandum, and also the same change number.

It is important that changes be filed in numerical order; for example, Change 5 should not be filed before Change 1 is filed because Change 5 might contain a revision to a page also revised by Change 1. Thus, before filing Change 5, a check should be made to see that Changes 1 to 4, inclusive, have been filed. This will also assure that no changes are omitted.

After all the pages attached to a change memorandum have been filed according to instructions, the memorandum itself should be placed in the back of the binder.

Replaced pages should be destroyed immediately.





TECHNICAL MANUAL }  
No. 14-250

WAR DEPARTMENT,  
WASHINGTON, March 1, 1943.

## OFFICERS' PAY AND ALLOWANCES

	Paragraphs
CHAPTER 1. Composition of Army of United States.	
SECTION I. General.....	101-103. 2
II. Components of Army of United States...	104-107
III. Temporary grade of officers in time of war.	108
CHAPTER 2. Pay of commissioned officers.	
SECTION I. General provisions governing pay.....	201-212. 3
II. Pay for longevity.....	213-219. 3
III. Additional items of pay.....	220-226
IV. Pay on separation from service.....	227-235. 2
CHAPTER 3. Pay of contract surgeons, warrant officers, flight officers, Army nurses, dietitians, and physical therapy aides.	
SECTION I. Contract surgeons.....	301-308. 2
II. Warrant officers.....	309-318. 2
III. Flight officers.....	319-320. 4
IV. Army nurses, dietitians, and physical therapy aides.....	321-328. 6
CHAPTER 4. Pay of officers of Women's Army Auxiliary Corps.....	401-408. 3
CHAPTER 5. Flying pay.	
SECTION I. Definitions of terms.....	501-502. 8
II. Qualifications for flying duty.....	503-503. 3
III. Flight requirements.....	504-505. 2
IV. Flying pay.....	506-513
CHAPTER 6. Subsistence and rental allowances.	
SECTION I. General provisions.....	601-606. 3
II. Subsistence allowance.....	607-610. 3
III. Rental allowance.....	611-616. 2
CHAPTER 7. Allotments and stoppages.	
SECTION I. Allotments.....	701-708. 2
II. Allotments for War Savings Bonds.....	709-713
III. Stoppages.....	714-722. 4
CHAPTER 8. Uniform and equipment allowance.....	801-805
CHAPTER 9. Vouchers and supporting papers.....	901-917. 2
APPENDIX. Forms.....	1101
INDEX.....	2001

\*This manual supersedes TM 14-250, December 31, 1942.





## CHAPTER 1

## COMPOSITION OF ARMY OF UNITED STATES

## SECTION I

## GENERAL

**101. Scope.**—This chapter deals with the composition of the Army of the United States. The treatment of the subject is necessarily brief, as its purpose is merely to provide sufficient information for an understanding of the variations that occur in the pay and allowances of officers of the Army of the United States by virtue of the fact that they have or had been members of the various organizations which make up the Army of the United States.

**102. Army of United States.**—In peacetime the land forces of the United States consist of several separate military organizations. These organizations are the Regular Army, which is the permanent military establishment of the Federal Government, the National Guard of the United States, the National Guard of the several States, Territories, and the District of Columbia while in service of the United States, and the Organized Reserves, including the Officers' Reserve Corps and the Enlisted Reserve Corps. For purpose of defense in time of national emergency, as for example, in time of war, these organizations act as a single unit. By statute this unit is designated the Army of the United States. In addition to these peacetime organizations, however, the Army of the United States also draws upon the unorganized militia (all able-bodied male citizens, and those who have declared their intention to become citizens, between the ages of 18 and 45), whose members in time of war join the Army, whether voluntarily or through the Selective Service system. Furthermore, citizens of the United States between the ages of 45 and 55, who possess the required qualifications, may also enlist in the Army of the United States, but only voluntarily. (Secs. 1 and 57, National Defense Act; AR 600-750.)

**103. Authority for establishment.**

**103.1. General.**—Authority for the establishment and organization of the armed forces of the country is vested by the Constitution in the Congress of the United States. The establishment and organization of the Army of the United States thus rest upon congressional legislation, and as it is at present constituted, it is the result of a

series of congressional acts extending over a period of several decades. Most of these acts, however, have been amendments to the three basic acts which laid the foundation for the Army of the United States. These three acts are—

Act June 3, 1916 (39 Stat. 166), section 1.

Act June 4, 1920 (41 Stat. 759), section 1.

Act June 15, 1933 (48 Stat. 153), section 1.

**103.2. Organization.**—The Army of the United States is organized, at all times so far as practicable, into brigades, divisions, and corps, and at the discretion of the President may be divided into armies. Further, for purposes of administration, training, and technical control, the continental area of the United States is divided into several service commands and one military district. Each of the service commands must contain at least one division of the National Guard or Organized Reserves, and such other troops as the President may direct. At present there are nine such service commands, each of which includes several States. The one military district embraces only the District of Columbia. The term "service command," as used in this manual, however, applies with equal force to this military district. In addition, the term also applies to the territorial departments of the United States, the Northwest Service Command, and the United States Military Academy, unless specifically prescribed otherwise. (Sec. 3, National Defense Act.)

## SECTION II

### COMPONENTS OF ARMY OF UNITED STATES

**104. Regular Army.**—The Regular Army is the permanent military organization of the Federal Government. It serves as a permanent skeleton for the Army of the United States, and thus its structural set-up is the same as that described for the Army of the United States. The basic laws which authorize the establishment and organization of the Regular Army are—

Act June 3, 1916 (39 Stat. 166), section 2.

Act June 4, 1920 (41 Stat. 759), section 2.

**105. National Guard.**—Under the title of National Guard there are two military organizations in the United States. By law, one of these is termed the National Guard of the several States, Territories, and the District of Columbia, and the other the National Guard of the United States. Actually both of these organizations refer to the



organized militia, active or inactive, of the several States, Territories, and the District of Columbia. Both of them are organized under congressional authorization. Both are armed and equipped, in whole or in part, at Federal expense, as well as trained and officered under article I, section 8, clause 16, of the Federal Constitution. The difference between the two organizations lies in the fact that some units of the National Guard of the States, Territories, and District of Columbia do, and others do not, meet certain conditions prescribed by Congress. These conditions consist of subscription to an oath of office and to the moral, physical, and personal fitness of the officers and warrant officers of these organizations. Those National Guard units whose members subscribe to an oath of office prescribed by Congress, and whose officers are appointed by the President (after passing such tests as the President may prescribe) are a part of the Reserve components of the Army of the United States under the title of National Guard of the United States. Authority for the establishment of the National Guard is found in—

Act June 3, 1916 (39 Stat. 201), section 71.

Act June 15, 1933 (48 Stat. 157), section 9.

(Secs. 70, 71, and 73, National Defense Act.)

**106. Officers' Reserve Corps.**—This organization is established for the purpose of providing a reserve of officers available for military service when needed. The appointment of these officers is for a period of 5 years, except that an appointment in force at the outbreak of war, or one that is made in wartime, continues in force until 6 months after the termination of the war, if the 5-year period covered by the appointment ends prior to that time. Appointment in the Officers' Reserve Corps is based largely on previous military service or on the accomplishment of certain prescribed courses of training. In addition, in some cases appointments are also made from civilians with practical experience in certain lines of civilian occupations. All persons appointed in the Officers' Reserve Corps become commissioned in the Army of the United States, and are assigned to the arms, services, and sections corresponding to the various arms and services of the Regular Army, and to such additional sections as the President may direct. Authority for the establishment of the Officers' Reserve Corps is granted in—

Act June 3, 1916 (39 Stat. 189), section 37.

Act June 4, 1920 (41 Stat. 775), section 32.

Act September 22, 1922 (42 Stat. 1033), section 2.

Act June 15, 1933 (48 Stat. 154), section 3. (AR 140-5.)

**107. Enlisted Reserve Corps.**—This component of the Army of the United States is an organization of enlisted men and thus has no pertinence to this manual on officers' pay and allowances. As a matter of general information, however, it may be noted that this organization of enlisted men corresponds to the organization of officers in the Officers' Reserve Corps, and that together the two organizations are often referred to as the Organized Reserves. (AR 140-5 and 150-5.)

### SECTION III

#### TEMPORARY GRADE OF OFFICERS IN TIME OF WAR

**108. General.**—In time of war an officer of the Regular Army may be appointed to a temporary higher grade without vacating his permanent appointment. This temporary appointment, however, is made not in the Regular Army, but in the Army of the United States. This is true also of the commissioning of all other officers from warrant, enlisted, or civilian status in time of war. They are all appointed in the Army of the United States, and only for the duration of the war and 6 months after its termination, unless sooner relieved by the President. (AR 35-3420.)



## CHAPTER 2

## PAY OF COMMISSIONED OFFICERS

## SECTION I

## GENERAL PROVISIONS GOVERNING PAY

**201. Authorization.**—The present schedule of pay and allowances of officers of the Army of the United States is governed by the Pay Readjustment Act of 1942 as amended. This act came into effect as of June 1, 1942, but it incorporates either directly or by reference several provisions of the Pay Readjustment Act of 1922, as well as those of subsequent amendments to it. (Bull. No. 28, W. D., 1942.)

**202. Pay period.**

**202.1. General.**—The pay of commissioned officers increases with both their grade and length of service. Such increases are generally known as pay of the "pay period" and pay for "longevity," respectively. The increase for length of service is termed pay for longevity, while the elevation to a higher pay period is either by sufficient length of service or promotion to the next higher grade. The rules governing the pay period will be treated in detail in this section, while the subject of longevity will be discussed fully in section II of this chapter.

**202.2. Application.**—Officers in the grades shown in column 1 below normally receive the pay and allowances of the pay period indicated in column 2. However, any officer below the grade of colonel may, after completing a specified number of years as indicated in column 3, receive the pay and allowances of the next higher pay period shown in column 4.

Grade	Basic pay period	Years required for next pay period	
		Years	Pay periods
Second lieutenant.....	First.....	5	Second.
First lieutenant.....	Second.....	10	Third.
Captain.....	Third.....	17	Fourth.
Major.....	Fourth.....	23	Fifth.
Lieutenant colonel.....	Fifth.....	30	Sixth.
Colonel.....	Sixth.....		

**202.3. Status of general officers.**—General officers do not fall into pay periods, nor do they receive pay for longevity. (Bull. No. 59, W. D., 1942.)

**202.4. Difference between pay period and longevity.**—Longevity will be discussed in section II of this chapter, but for the sake of clarifying the difference between it and the pay period, some references will be made to it in this section. Column 4 in table 1 presents the basic monthly pay of the various pay periods shown in Column 3. The increase for longevity is based on the amounts given in this (4) column. Columns 5 to 14 in the same table show basic pay together with the increase for longevity. To illustrate the difference between the two (basic pay and pay for longevity), and particularly the difference between longevity pay for length of service and the increase in pay for length of service by a change in pay period, take as an example the grade of captain and the pay periods into which it falls. A captain with less than 17 years of service is in the third pay period. At the end of 16 years of service, therefore, he receives \$250 (column 9) a month. After completing 17 years of service he would move into the next pay period and therefore be entitled to receive \$312.50 instead of the \$250 per month.

**203. Types of service counted for pay purposes.**

**203.1. Service normally included.**—The act of December 2, 1942, which is effective from June 1, 1942, provides that in computing service both for pay period and longevity, officers are credited with full time for all periods during which they have held commissions as officers of any or all of the following:

- Army.
- Navy.
- Marine Corps.
- Coast Guard.
- Coast and Geodetic Survey.
- Public Health Service.
- Organized Militia prior to July 1, 1916.
- National Guard.
- National Guard Reserve.
- National Guard of the United States.
- Officers Reserve Corps.
- Naval Militia.
- National Naval Volunteers.
- Naval Reserve Force.
- Naval Reserve.



Marine Corps Reserve Force.

Marine Corps Reserve.

Coast Guard Reserve.

Reserve Corps of the Public Health Service.

Philippine Scouts.

Philippine Constabulary.

Service of Coast and Geodetic Survey officers.

All periods during which retired personnel in any of the above services (whether commissioned, warrant, or enlisted) in an inactive status. (B-31288, Comp. Gen., 1/19/43.)

**203.2. Additional service counted for officers in service since June 30, 1922.**—The act of December 2, 1942, continues certain provisions of the act of June 10, 1922, which authorized officers of the Regular Army in the service on June 30, 1922, credit for certain other service prior to that date, as follows:

Service as contract surgeon, serving full time in the Army, Revenue Cutter Service, and Coast Guard.

Enlisted service in—

Army.

Navy.

Marine Corps.

Coast Guard (including former Revenue Cutter Service).

Coast and Geodetic Survey.

Public Health Service.

Service as acting assistant surgeon, interne, or hospital steward in the Public Health Service, and the Public Health and Marine Service.

Service in the Students' Army Training Corps. (2 Comp. Gen. 516.)

Service as Army field clerks and field clerks Quartermaster Corps. (25 Comp. Dec. 419.)

Service as a cadet or midshipman at the United States Military Academy, United States Naval Academy, or the School of Instruction, United States Revenue Cutter Service (now United States Coast Guard Academy), if admitted prior to August 24, 1912, although afterwards separated and subsequently reinstated (as distinct from readmittance), even after August 24, 1912. If readmitted (as distinct from reinstatement) after August 24, 1912, service under such readmittance is not counted.

**203.3. Certain other service counted in time of war.**—The Act of December 2, 1942 further provides that during the existence of any war; and for 6 months thereafter, in computing longevity and pay periods officers will be credited with service as enlisted men, warrant officers, and Army field clerks in any of the following services:

Army.

Navy.

Marine Corps.

Coast Guard.

Coast and Geodetic Survey.

Public Health Service.

Regular Army Reserve.

Organized Militia prior to July 1, 1916.

National Guard.

National Guard Reserve.

National Guard of the United States.

Enlisted Reserve Corps.

Naval Militia.

National Naval Volunteers.

Naval Reserve Force.

Naval Reserve.

Marine Corps Reserve Force.

Marine Corps Reserve.

Coast Guard Reserve.

Reserve Corps of the Public Health Service.

Philippine Scouts.

Philippine Constabulary.

**203.4. Dual status in National Guard.**—Because of a dual status which may exist in the National Guard and the National Guard of the United States, an officer is not authorized to count double time for such period. (Fin. Bull. 131, 1942; Bull. No. 59, W. D., 1942.)

**203.5. Certain illustrations for computing service.**—Assume that in order to pay Major John Smith his pay and allowance account for December 1942, it is necessary to compute his service for pay purposes. The records show that Major Smith has the following service to his credit:

Pvt., cpl., sgt., Hq. Co. 2d Inf., Apr. 12, 1919 to June 24, 1923;

Cadet USMA, June 25, 1923 to June 20, 1927;

2d Lt., Inf., RA, June 20, 1927 to Oct. 11, 1930;

1st Lt., Inf., RA, Oct. 12, 1930 to Aug. 24, 1935;

Capt. Inf., RA, Aug. 25, 1935 to June 14, 1941;

Major, Inf., AUS, June 15, 1941 to date (Dec. 31, 1942).

Although Major Smith has been in the service continuously since April 12, 1919, he is entitled to count only commissioned service at *all* times under the provisions of paragraph 203.1 and only enlisted service while holding a commission during *wartime* under the provisions of paragraph 203.3. It should be noted that had Major Smith been commissioned prior to July 1, 1922, he would have been permitted to count both commissioned and enlisted service for pay purpose at all times. In any event the period of attendance at one of the service academies, not having been prior to August 24, 1912, must be excluded for all purposes. His service, therefore, is computed by obtaining the two separate periods involved, there having been a break in service for pay purposes while in attendance at the United States Military Academy.

Enlisted Service:	Year	Month	Day	
To.....	1923	6	24	
From.....	1919	4	12	
Makes.....	4	2	13	(both days inclusive)
Commissioned service:				
To.....	1942	12	30	(31st not counted)
From.....	1927	6	20	
Makes.....	15	6	11	(both days inclusive)
Total enlisted and commissioned time.....	19	8	24	

It will thus be seen that Major Smith may count 19 years, 8 months, and 24 days for pay purposes on December 31, 1942. It will be noted that 1 day was added at the time of subtracting the number of days as an officer's service is counted for both days for a given period in computing time. However, when the month to be calculated contains 31 days, it is considered as having only 30 days for time computation. This rule is equally applied for the month of February with either 28 or 29 days. Therefore, all months must be set up as containing 30 days (except when paying subsistence allowance which is computed for the actual number of days in the particular month).

TABLE I—Officers' monthly rates of pay and allowances

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Allowances (see ch. 6)			
														Pay for years of service counted for longevity			
														Without dependents			
Grade	Over years	Pay period	3 years and less	Over 3 years	Over 6 years	Over 9 years	Over 12 years	Over 15 years	Over 18 years	Over 21 years	Over 24 years	Over 27 years	Over 30 years	Subsistence 30-day month	Rental	Subsistence 30-day month	Rental
General of the United States.																	
General <sup>1</sup>			666.67	667.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	666.67	\$42	\$120	\$21	\$105
Lieutenant general <sup>2</sup>			500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	42	120	21	105
Major general			333.33	350.00	366.67	383.33	400.00	416.67	433.33	450.00	466.67	483.33	500.00	42	120	21	105
Colonel	30	6	291.67	306.25	320.83	335.42	350.00	364.58	379.17	393.75	408.33	422.92	437.50	63	120	21	105
Lieutenant colonel	23	5	250.00	262.50	275.00	287.50	300.00	312.50	325.00	337.50	350.00	362.50	375.00	63	105	21	90
Major	17	4	200.00	210.00	220.00	230.00	240.00	250.00	260.00	270.00	280.00	290.00	300.00	42	90	21	75
Captain	10	3	166.67	175.00	183.33	191.67	200.00	208.33	216.67	225.00	233.33	241.67	250.00	42	75	21	60
First lieutenant	5	2	150.00	157.50	165.00	172.50	180.00	187.50	195.00	202.50	210.00	217.50	225.00	42	60	21	45
Second lieutenant		1															

<sup>1</sup> Includes all service counted for pay-period purposes (see par. 203).  
<sup>2</sup> General and lieutenant-general entitled to an additional money allowance of \$2,200.00 and \$500.00 per annum, respectively.

**203.6. Determining date of completion of full years of service.**—Item 5 on the Pay and Allowance Account calls for information as to the number of full years' service completed by an officer, and the date on which he completed the last full year. This information may be determined from the figure obtained in computing the officer's length of service. For example, if an officer on December 31, 1942 has completed 6 years 5 months and 1 day of service, the date on which he completed 6 years' service is computed by subtracting 5 months and 1 day from December 31, 1942, as follows:

<i>Year</i>		<i>Month</i>		<i>Day</i>	
1942	-----	12	-----	30	(31st not counted)
		5	-----	1	
<hr/>					
1942	-----	7	-----	29	

This officer thus completed 6 years of service on July 29, 1942.

**204. Retired officers recalled to active duty.**—Retired officers when on active duty are entitled to the same pay and allowances as officers on the active list. This rule also applies when they are on leave or sick during active duty status. Retired officers recalled to active duty are allowed to count for pay purposes all service enumerated in paragraph 203, including all time in which they were on an inactive status. (B-31288, Comp. Gen. 1/19/43.)

**205. Date from which pay accrues.**—The date on which a particular pay status of an officer begins varies somewhat, depending on the circumstances under which he enters on this pay status.

**205.1. Original appointments.**—A new appointment and the pay of the grade to which an officer is appointed does not commence until he formally accepts the appointment. Appointments of officers from warrant officers, flight officers, enlisted men, and civilians are considered new appointments, and pay in these cases therefore commences from date of acceptance.

(1) *Promotion on or prior to December 7, 1941.*—Officers who were promoted on or prior to December 7, 1941 were also considered to be newly appointed for pay purposes in the following cases: appointment of all general officers, all temporary promotions, and promotions of all National Guard and Reserve officers. The pay of the higher grade of these officers therefore commenced with the date of acceptance of their promotions.

(2) *Promotion after December 7, 1941.*—Every officer of the Army of the United States, or any component thereof, promoted to a higher grade at any time after December 7, 1941 is deemed for all purposes



to have accepted his promotion to higher grade on the date of the order announcing it, unless he expressly declines such promotion. He receives the pay and allowances of the higher grade from and including such date unless he is entitled under some other provision of law to receive the pay and allowances of the higher grade from an earlier date. No such officer who has subscribed to the oath of office required by section 1757, Revised Statutes, is required to renew such oath or to take a new oath upon his promotion to a higher grade, if his service after the taking of such an oath has been continuous. (Bull. No. 52, W. D., 1942.)

**205.2. Promotion-list officers.**—All officers of the Regular Army below the grade of colonel, other than those listed in paragraph 205.3, are placed on a promotion list according to relative rank, and length of commissioned service in the Regular Army or the Philippine Scouts. The conditions governing the promotion-list officers of the Regular Army, may be summarized as follows:

From—	To—	Years of commissioned service	Limitation on number
Second lieutenant.....	First lieutenant.....	3	None
First lieutenant.....	Captain.....	10	None
Captain.....	Major.....	17	None
Major.....	Lieutenant colonel.....	23	None
Lieutenant colonel.....	Colonel.....	28	705

Promotion up to the grade of lieutenant colonel is based entirely on the length of commissioned service. Promotions to the grade of colonel may be made only upon the completion of 28 years' service, and then only when a vacancy exists.

**205.3. Nonpromotion-list officers.**—The following chart summarizes the required service for promotion of nonpromotion-list officers, but, unlike conditions in paragraph 205.2 with respect to promotion to the grade of colonel, no vacancy need exist as there is no prescribed limit on the number in such grade:

## PAY OF COMMISSIONED OFFICERS

205.4

Officers	Originally appointed as—	Years of service required for promotion from date of acceptance of original appointment				
		First lieutenant	Captain	Major	Lieutenant colonel	Colonel
Medical, Dental, and Veterinary Corps, and Chaplains.	First lieutenant.....	-----	3	12	20	26
Medical Administrative Corps <sup>1</sup>	Second lieutenant.....	5	10	-----	-----	-----

<sup>1</sup> Officers of the Medical Administrative Corps, like other officers of the Army, may be appointed by the President to a higher temporary grade, but not above the grade of colonel, without vacating any appointment held by them at the time of such temporary appointment. All officers so appointed are commissioned in the Army of the United States and receive the pay and allowances of the grade to which temporarily appointed. (Bull. No. 40, W. D., 1942.)

An officer promoted by reason of length of service is entitled to the pay of the higher grade (higher pay period) from the date following that on which he completes the requisite length of service. The requisite length of service is computed from the date of original acceptance. (AR 35-1660.) For example, an officer who was appointed a first lieutenant in the Medical Corps on January 15, 1935, and accepted the appointment on March 15, 1935, completed 3 years' service for the purpose of promotion on March 14, 1938. His grade and pay as captain, therefore, began on March 15, 1938.

**205.4. National Guard officers.**—Officers of the National Guard inducted into Federal service by order of the President receive pay and allowances from and including the date of induction. (AR 130-10.)

**205.5. Reserve officers.**—The pay and allowances of Reserve officers commence on the day they officially and necessarily begin to comply with the order calling them to active duty. Compliance with an order calling them to active duty includes travel time by rail over the shortest usually traveled route (as given in the Official Mileage Table), and "necessarily" complying with an order means that for pay purposes compliance may not begin earlier than the time necessary for travel in order to reach their station on the day they are to report there. When an officer travels by airplane, however, he is not entitled to pay and allowances for any period prior to the date he actually commenced travel merely because such travel required less time than if he had traveled by rail. (AR 35-3420; 20 Comp. Gen. 309.) The following situations illustrate the points covered in this subparagraph:

(1) On September 15 a Reserve officer in Denver, Colorado, is

ordered to proceed immediately for active duty in Washington, D. C. He departs on September 17. His pay, therefore, begins not on September 15, the date on which he was supposed to depart, but on September 17, the date on which he actually departs from Denver.

(2) It takes 2 days to travel by rail from Denver to Washington. If the officer had left Denver on September 15 by rail, he would have arrived in Washington on September 17. Instead of traveling by train, however, he traveled by airplane because he could leave Denver on the 16th and still arrive in Washington on the 17th. Although by going on airplane he saved a day in travel, his pay nevertheless commenced only with the 16th, because that was the date on which he began to comply with the order to report for active duty.

(3) Suppose the Reserve officer from Denver, Colorado, was ordered to report for duty on September 15 at Washington, D. C. He departed from Denver on September 10, and reported for duty in Washington, D. C., on September 15. Travel time from Denver, Colorado, to Washington, D. C., is 2 days. His pay, therefore, would start from September 13, the day he necessarily would have had to commence his travel in order to report in Washington not later than September 15.

**205.6. Upon graduation from West Point.**—Cadets who graduate from the United States Military Academy and are commissioned second lieutenants receive full pay as second lieutenants from and including the date of their graduation. (AR 35-1620.)

**206. Pay status of officers during absence.**—The regulations governing the pay and allowances of officers while absent from duty vary according to whether the absence is—

(1) Authorized.

(2) Unauthorized.

(3) Due to the officer being a prisoner of war or reported missing.

**207. Pay during authorized absences.**—Officers on active duty may be granted leave of absence with full pay and allowances for a period in the aggregate not exceeding 30 days in 1 year. If leave is taken only once in 2, 3, or 4 years, the limit of this period is extended to 60 days and 3 and 4 months, respectively. (AR 605-115.)

**207.1. Leave year.**—The leave year extends from July 1 to June 30 (both dates inclusive) of the following year.

**207.2. Sick leave.**—In addition to ordinary leave, officers may be granted sick leave and such leave is not counted against the annual leave. (AR 605-115.)

**207.3. Academic leave for members of staff of United States Military Academy.**—The Superintendent of the United States Military Academy.

tary Academy may grant leave to members of the instructorial staff for the entire period of suspension of the ordinary academic studies without deduction from pay and allowances.

**207.4. Academic leave for instructors of service schools.**—Officers in charge of service schools may grant leaves of absence to officers on duty exclusively as instructors at such schools during the period of suspension of the ordinary academic studies. Such leave, however, may not exceed 2 months in any 1 leave year.

**207.5. Graduation leave, United States Military Academy.**—Except in time of war or other national emergency, graduates of the United States Military Academy may be allowed a leave of absence for 3 months upon their graduation. Filipinos may be granted 4 months' leave. Such leave may not be charged to their annual leave, nor may such leave be postponed. (AR 605-115.)

**207.6. Determining commencement and termination of leave.**—There is no uniform rule for determining the dates of commencement and termination of leave. These dates vary with the circumstances (length of leave, place of leave, etc.) under which leave is taken. The following subparagraphs give the rules which apply under different circumstances.

(1) *Day of departure and day of return.*—The day of departure, whatever the hour, is counted as a day of duty, and the day of return (which is the date to be reported), as a day of absence. If, for example, an officer going on a 14-day leave, departs on August 10, he is due to return on August 24. August 10 in this case is a day of duty, and the officer's first day of leave is really August 11. On the other hand, August 24, the day on which he returns, is a day of absence, regardless of the hour he reports back. (AR 605-115.)

(2) *Officers on foreign service visiting United States.*—(a) For officers serving beyond the continental limits of the United States, leave of absence (except sick leave) for the purpose of visiting the United States begins with the date on which they reach or might have reached the United States. The day of arrival in and day of departure from the United States are counted as days of leave. During the time spent on the journey in the most direct way customary en route to and from the United States, they are considered as being on detached service. Those performing the journey in any other way are entitled to claim detached service for only the time required in making the journey in the most direct way customary. (AR 605-115.) To illustrate the rule covered by this subparagraph, assume that an officer stationed at Dutch Harbor, Alaska, is granted a month leave of absence for the purpose of visiting the United States. He departs

from Alaska on June 10 and arrives in Seattle, Washington, on June 16. His month of leave thus begins on June 16, with the 16th counted as a day of leave. On July 15, which is counted as a day of leave, his month leave terminates. If on that day he does not embark for Alaska from Seattle, Washington, he overstays his leave.

(b) Now assume that the officer in (a) above wants to go to San Francisco, and therefore upon his coming to the United States does not disembark in Seattle, but continues on the transport to San Francisco. He arrives in San Francisco on June 21. His leave nevertheless had begun on June 16, the date on which he would have reached the United States (at Seattle, Washington) by the most direct way customary to travel between Alaska and the United States. Similarly, on his departure, he would have to embark in Seattle on July 15. Should he desire to leave on the transport from San Francisco he would have to embark there several days earlier in order to arrive at Seattle and depart from there not later than July 15.

**207.7. Leave for 1 month.**—When an officer going on leave for 1 month departs on any day other than the last day of the month or the 28th, 29th, and 30th of January, he is due to return on the corresponding date of the following month. This means that the number of days in a 1-month leave varies; it may be 30 days, less than 30 days, or more than 30 days. To illustrate, the following examples show dates of departure and return, and the number of days a month leave may actually consist of:

(1) *Departure on any day other than last day of month and January 28, 29, and 30.*

<i>Day of departure</i>	<i>Day of return</i>	<i>Number of days<sup>1</sup></i>
April 10_____	May 10_____	30
February 15, 1927_____	March 15, 1927_____	28
February 15, 1928_____	March 15, 1928_____	29
July 1_____	August 1_____	31

<sup>1</sup> Number of days are shown only for the purpose of illustration.

**NOTE.**—When an officer departs on the last day of the month, he is due to return not necessarily on the corresponding day, but on the last day of the following month.



(2) *Departure on last day of month.*

<i>Day of departure</i>	<i>Day of return</i>	<i>Number of days<sup>1</sup></i>
March 31-----	April 30-----	30
April 30-----	May 31-----	31
February 28, 1927-----	March 31, 1927-----	31
February 29, 1928 (leap year)-----	March 31, 1928-----	31
January 31, 1927-----	February 28, 1927-----	28
January 31, 1928 (leap year)-----	February 29, 1928-----	29

<sup>1</sup> Number of days are shown only for the purpose of illustration.

NOTE.—When an officer departs on the 28th, 29th, or 30th of January in a nonleap year, he is due to return on the 28th of the following February. In a leap year if he leaves on the 29th or 30th of January he is due to return on the 29th of February.

(3) *Departure on 28th, 29th, or 30th of January.*

<i>Day of departure</i>	<i>Day of return</i>	<i>Number of days<sup>1</sup></i>
January 28, 1927-----	February 28, 1927-----	31
January 29, 1927-----	February 28, 1927-----	30
January 30, 1927-----	February 28, 1927-----	29
January 29, 1928 (leap year)-----	February 29, 1928-----	31
January 30, 1928-----	February 29, 1928-----	30

<sup>1</sup> Number of days are shown only for the purpose of illustration.

**207.8. Leave for less than month.**—For leave of less than a month, each day is counted regardless of the number of days in the month. For example, an officer going on leave for 15 days departs and returns as follows:

<i>Day of departure</i>	<i>Day of return</i>	<i>Number of days</i>
June 20-----	July 5-----	15
July 20-----	August 4-----	15
February 27, 1931-----	March 14, 1931-----	15
February 27, 1932 (leap year)-----	March 13, 1932-----	15

(1) *Rule on departure.*—Day of departure is a day of duty, therefore the leave actually begins on the day following the date of departure.

(2) *Method of computation.*

Example 1: June 20 to July 5.

	<i>Days</i>
From July 21 to June 30, inclusive-----	10
From July 1 to July 5, inclusive-----	5
Total -----	15

Example 2: July 20 to August 4.

	<i>Days</i>
From July 21 to July 31, inclusive.....	11
From August 1 to August 4, inclusive.....	4
Total .....	15

Example 3: February 27, 1931, to March 14, 1931.

From February 28, 1931 to February 28, 1931, inclusive .....	1
From March 1, 1931 to March 14, 1931, inclusive.....	14
Total .....	15

**207.9. Leave for period of 1 or more months plus number of days.**—(1) In a leave for a period of 1 or more months plus a number of days, the month or months are determined as presented in paragraph 207.7, while the additional days are determined as shown in paragraph 207.8. To illustrate, an officer going on leave for a period of 2 months and 15 days departs and returns as follows:

<i>Day of departure</i>	<i>Day of return</i>	<i>Months</i>	<i>Days</i>
June 10.....	August 25.....	2	15
June 20.....	September 4.....	2	15
July 20.....	October 5.....	2	15
February 10.....	April 25.....	2	15
December 20, 1930.....	March 7, 1931.....	2	15
December 20, 1931.....	March 6, 1932 (leap year) .....	2	15

(2) To illustrate further the computation of a leave period of 2 months and 15 days, take for example some of the above illustrations. Rule for departure: day of departure is a day of duty, therefore the leave actually begins on the day following the day of departure:

(a) Example 1: June 10 to August 25.

	<i>Months</i>	<i>Days</i>
From June 11 to August 10, inclusive..	2	
From August 11 to August 25, inclusive.....		15
Total .....	2	15

## (b) Example 2: June 20 to September 4.

From June 21 to August 20, inclusive...	2	
From August 21 to August 31, inclusive.....		11
From September 1 to September 4, inclusive .....		4
Total .....	2	15

## (c) Example 3: December 20, 1930, to March 7, 1931.

From December 21 to February 20, inclusive .....	2	
From February 21 to February 28, inclusive .....		8
From March 1 to March 7, inclusive.....		7
Total .....	2	15

**207.10. Expiration of leave.**—The expiration of his leave, irrespective of the purpose for which granted, must find an officer at his station. This rule does not apply when the officer is authorized to proceed to some point or to report at another station. (AR 605-115.)

**207.11. Officer granted leave on change of station.**—An officer who is ordered to change station, and who avails himself of leave of absence prior to reporting at his new station, is entitled to the travel time, in addition to the leave time authorized. For example, an officer who was ordered to change his station from Fort Benjamin Harrison, Indiana, to Fort Benning, Georgia, prior to reporting to Fort Benning, availed himself of 10 days' leave. Constructive time for travel commences after expiration of leave. Travel time between old and new station is 1 day, and he departed from Fort Benjamin Harrison on September 10. This officer is therefore on leave until September 20, at which time he comes in a travel status, and must report for duty at Fort Benning, Georgia, on September 21. Pay for the entire period is authorized. (AR 35-1400; AR 605-180; AR 35-4840.)

**207.12. Excess leave.**—An officer other than a nurse may be granted leave in excess of the amount authorized by statute. During such an excess leave, however, he is entitled to half pay only. As

used here, the term "half pay" includes half of the following elements of pay:

Base and longevity pay,  
Additional pay for duty as aide, and  
Additional pay for aviation duty.

NOTE 1.—It should be noted that *no* allowances are paid to officers on excess leave. Payment for quarters, subsistence, and mounts are considered allowances, and are therefore not included in the term "half pay."

NOTE 2.—For convenience the following tabulation summarizes the rules governing pay and allowance rights of officers on various types of leave of absence. (AR 35-1400.)

<i>Type of leave of absence</i>	<i>Pay and allowance rights</i>
(1) Ordinary.	
(a) Graduation leave-----	Full pay and allowances.
(b) Academic leave-----	Do.
(c) Other ordinary leave:	
1. Not in excess of statutory <sup>1</sup> limits.	Do.
2. In excess of statutory <sup>1</sup> limits-----	Half pay.
(2) Sick leave-----	Full pay and allowances.

<sup>1</sup> For statutory allowances see paragraph 207 and AR 605-115.

**207.13. Responsibility of disbursing officers with respect to full payment of officers on half pay status.**—The disbursing officer is not required to maintain records of leave for each officer. When an officer overdraws his leave credits and thus enters into half pay status, The Adjutant General's Office, Washington, D. C., informs him of that fact. If, on the other hand, the disbursing officer pays the officer full pay when the latter is entitled to half pay only, he will be notified of that fact by the Chief of Finance. In such case he has to collect from the officer concerned the amount of the overpayment.

**208. Unauthorized absences affecting pay.**—There are three major types of absences which are considered unauthorized for purpose of payments to officers: ordinary absence without leave; absences due to disease resulting from misconduct; and officer dropped from the rolls. The last mentioned subject is covered in section IV of this chapter.

**208.1. Absence without leave.**—Neither pay nor allowances accrue to an officer during unauthorized absence in excess of 24 hours, unless excused as unavoidable. In the case of an authorized leave the day of departure is a day of duty and the day of return is a day of absence. In an absence without leave, however, the day of departure is counted as a day of absence, while the day of return is

counted as a day of duty for purpose of computing pay and allowances. This rule does not apply when the unauthorized absence is due to overstaying an authorized leave. (AR 35-1420.)

(1) *Officer dropped from rolls of Army.*—An officer absent without leave for a period of 3 months may be dropped from the rolls of the Army by the President. In such a case, as in an ordinary absence without leave, an officer receives neither pay nor allowances for the period of absence. In addition in this case, however, an officer also loses whatever pay and allowances had accrued to him previous to his unauthorized absence. (AR 35-1420.)

(2) *Overstaying leave.*—When an unauthorized absence is the result of overstaying an authorized absence, the day of return, whatever the hour may be, is counted as a day of absence.

(3) *Absent less than 24 hours.*—One unauthorized absence of less than 24 hours' duration, regardless of whether such absence is in 1 day or covers parts of 2 days, is not considered as an absence for pay purposes. It therefore does not affect the pay and allowances of officers, and accordingly, should not be shown on individual vouchers. This rule, however, does not apply when such an absence follows authorized leave of absence (see (2) above).

**208.2. Absence due to disease resulting from misconduct.**—There are two types of disease considered under this heading: venereal disease, and disease directly attributable to and immediately following the officer's intemperate use of alcoholic liquor or other habit-forming drugs. Distinction should here be made between disease and injury resulting from such use of alcoholic liquor or habit-forming drugs. In case of absence from his regular duties for more than 1 day on account of a disease, an officer is not entitled to pay except as provided in (2) below. He is, however, entitled to allowances for the period of such absence, and in case of injury, he is entitled to both full pay and allowances.

(1) *Definition of word "pay."*—As used above, the word "pay" includes base pay, pay for longevity, additional pay for foreign service, and for extra or special duty such as aide and flying pay. It does not, however, include allowances. (6 Comp. Gen. 234.)

(2) *Personal expense money.*—(a) An officer who, on account of a disease listed above, forfeits his pay for a period in excess of 1 month at any one time is paid for personal expenses the sum of \$5 for each full month during which his pay is so forfeited.

(b) *Illustration.*—An officer who has been in the hospital for treatment of alcoholic disease from June 1 to June 30, inclusive, is not entitled to the personal expense money of \$5, notwithstanding the



fact that he forfeited his pay for the entire month of June. Had he been in the hospital from June 1 to July 1, he would have been paid the \$5 personal expense money because he would have forfeited his pay for a period in *excess* of 1 month. Had he been in the hospital for 1 month and 15 days, he would have received only \$5 personal expense money even though he would have forfeited pay for 1 month and 15 days. The personal expense money of \$5 is paid only for full month forfeitures. Had the officer been in the hospital from June 1 to July 31, he would have forfeited his pay for 2 months, and therefore, he would have been entitled to \$10 personal expense money. (AR 35-1440.)

(3) *Change of determination of cause.*—If during or after absence with pay (for cause for which he does not forfeit his pay) an officer is found not to have been entitled to pay, but only to the \$5 personal expense money, the resulting overpayment must be promptly collected from him. However, the paying officer may not be held responsible for paying or failure to recoup promptly such overpayments in the absence of negligence on his part. (AR 35-1440.)

(4) *Absence on account of injury not to result in loss of pay.*—As indicated above, an officer *injured*, as distinguished from disease resulting from misconduct (intemperate use of alcoholic liquor or other habit-forming drugs), is entitled to both pay and allowances. (AR 345-415.)

(5) *Voucher to show inclusive dates.*—All absences affecting pay must be shown on the pay and allowance account. The dates shown are to be inclusive, and the word "inclusive" must be entered after the date as follows:

"Sick, AR 35-1440, Sept. 10 to 15/42, incl."

(6) *Deductions for absences.*—(a) In determining the pay and allowances of an officer who was absent during a part of the period for which payment is being made, payment for the days of absence is dropped from the computation. For example, a second lieutenant with 0 years' service, absent without leave from September 10 to September 15, inclusive, would have his pay for the month of September computed on the basis of 24 days only, and the amount for the 24 days would be shown on the voucher as follows:

		Amount	
Credits:			
<sup>1</sup> (6) For base and longevity pay from Sept. 1, 1942 to Sept. 30, 1942.....		\$120	00

<sup>1</sup> AWOL Sept. 10 to 15, 1942, incl.

The second lieutenant's pay is \$150 per month. Having been absent for 6 days, his pay for the month amounts to only \$120, which is the amount to be entered on item 6 of the pay and allowance account form.

(b) But in case the officer receives payment for a time of absence without leave, he is overpaid. The amount of the overpayment is deducted from his future pay and allowances as a collection. This officer, having been paid for the entire month, was overpaid for 6 days. The overpayment will be collected from his next month's pay. Item 6 of the pay and allowance account will in this case show his full month's pay (\$150), while item 14 will show the overpayment (\$30) as a collection. See illustration below and AR 35-1420.

		Amount	
Credits:			
(6) For base and longevity pay from Oct. 1, 1942 to Oct. 31, 1942-----		\$150	00
X X X X X X X X X X X X X X X		X X X	X
		Amount	
(14) Due United States for AWOL Sept. 10 to 15, 1942, incl., not previously deducted-----		\$30	00

**209. While prisoners of war or reported missing.**—While a prisoner of war, or officially reported missing, missing in action, or interned in a neutral country, an officer in active service is entitled to receive or have credited to his account the same pay and allowances, including flying pay, parachutist pay, pay for foreign service, or sea duty, etc., to which he was entitled at the commencement of such absence, or may be entitled thereafter. This rule, however, does not apply if the officer has been officially reported to have been absent from his post of duty without authority. Should it subsequently be determined that the officer has been absent from his post of duty without authority, he will be indebted to the Government for an amount for which payment has been made or credited to his account during such absence. (See par. 708.) (AR 35-1320; Bull. No. 2, W. D., 1943.)

## **210. Full and partial payments.**

**210.1. General.**—Normally officers on the active list, and retired officers assigned to active duty, are paid once a month. Under certain conditions, however, they may be paid for part of a month, in which case the payment is referred to as partial payment. In

either case (full or partial payments) the personnel office prepares their accounts, but the officers themselves are responsible for the *proper* preparation, certification, and submission of these accounts to the disbursing officer. (AR 35-1620; AR 345-5; AR 35-1360; and Cir. No. 310, W. D., 1942.)

**210.2. Period.**—(1) Such partial payments will, in all cases, be in even dollars not exceeding the amounts of accrued pay and allowances due over and above the pro rata share of all allotments, deductions, pay reservations, and other charges for the current month. No deductions or collections will be made from partial payments, provided sufficient balance will thereafter accrue up to and including the last day of the month to satisfy deductions for allotments, insurance, etc. In case of contract surgeons, notation will be made on the contracts showing the amount paid and month involved.

(a) Payments will be entered on second line of item (7), War Department Form No. 336 (Pay and Allowance Account (original)) as follows:

Example: "Partial payment ----- \$100"

(b) Deductions will be entered on the next pay account as a debit immediately above item (11) as follows:

Example: "Due U. S. P/P \$100 paid-----, 19--"

(2) In settlement of accounts wherein partial payments are to be deducted, the disbursing officer will drop the amounts from "Total credits" as in the case of allotments. (AR 35-1360.) Thus a second lieutenant whose monthly rate of pay is \$150 per month and who draws a subsistence allowance of \$21 per month but is not entitled to rental, would have \$171 as total credits. Assume that he has had a partial payment of \$50 during the month and has an allotment of \$10 per month, the deduction would be shown immediately above item (11) as \$50 partial payment and \$10 allotment. A total of \$60 would thus be deducted (dropped) from the total credits for a net credit of \$111.

**210.3. When partial payments authorized.**—Partial payments may be made under the following conditions:

When under orders for permanent change of station;

While on leave of absence;

When detached from permanent duty station; and

In case of emergency.

In any one of these cases payments may be made at the old or new station or at any other disbursing office. (AR 35-1360.)

**211. Casual payments.**

**211.1. General.**—In case of the loss or destruction of disbursing records resulting from casualties to ships, stations, and military installations, the head of the department concerned, or such person as he may designate, is authorized to settle the accounts of survivors of such casualties. Such settlements are conclusive and must be accepted by the accounting officers of the Government in settlements of the accounts of the disbursing officers.

**211.2. Preparation of voucher.**—When the records have been lost or destroyed, as described in paragraph 211.1, the disbursing officers prepare the officers' vouchers for the months due and payable. The amount so payable also includes the amount for which treasury checks were issued by disbursing officers, but which were lost with the other records before they were cashed. The settlement of pay vouchers in these cases is based upon the officers' own certificates concerning their arm or service, grade, years of service, deductions from pay, and amount of allotments, Government insurance, and date of last payment, including partial payment. (Cir. No. 244, W. D., 1942.)

**211.3. Verification of certificate.**—For the duration of the war and 6 months thereafter, the certificate of the officer submitting the pay account will be accepted without verification from any other source. (Cir. No. 408, W. D., 1942.)

**211.4. Payment of officers reporting from missing, interned, or captured status.**—In case an officer reports from missing, interned, or captured status (but whose records are not lost or destroyed as described above), the disbursing officer must request information by radio or letter from the Chief of Finance, Master Pay Record Section, as to what the records of that office show on payment made on behalf of such an officer and what deductions ought to be made from his pay. Pending such verification, however, payment will *not* be delayed. (Cir. No. 244, W. D., 1942.)

**212. Officer's pay data card.**

**212.1. General.**—Each commissioned officer, Army nurse, warrant officer, and flight officer (but not contract surgeon) will be furnished a W. D., A. G. O., Form No. 77 (Officer's Pay Data Card) by the commanding officer of the post, camp, or station where he is located. This form is the Officer's Pay Data Card upon which all essential data relative to his pay and allowance and record of partial payments received by him will be entered. The data as to rate of pay, pay period, length of service, allotments, deductions, etc., will be furnished by the disbursing officer upon request. It is kept and carried by the officer at all times inside the W. D., A. G. O. Form No. 65-1 (Identification Card—Officers, Army of the United States). (AR 35-1360.)

**212.2. Force of pay data card.**—Disbursing officers should not accept data shown on an Officer's Pay Data Card as final and conclusive as to the pay and allowances rights of the officer. These data should be considered only as information on rate of pay, deductions, and partial payments received. If there is doubt as to the correctness of any item shown on the card, the disbursing officer must take steps to verify it. Pending such verification, however, payment may not be withheld from the officer.

**212.3. Loss of pay data card.**—In case an officer claims to have lost his pay data card, or circumstances have been such as to have prohibited the furnishing of the pay data card, payment should be made to him upon his own certification, and the disbursing officer must then take steps to verify the correctness of the payment so made. (AR 35-1360.)

**OFFICER'S PAY DATA CARD**

John D. Doe (0-517389) Capt. F.D.  
(Name) (Serial number) (Grade and arm or service)

Over 6 years' service 3rd pay period 6 years completed  
May 10, 1942

Monthly base pay and longevity \$ 220.00  
Additional pay for \_\_\_\_\_  
Rental allowances 90.00  
Subsistence 42.00  
Date \_\_\_\_\_ Total, \$ 352.00

Dependents (state names and addresses):  
Mary C. Doe (lawful wife)  
129 Conn. Ave., Washington, D.C.

Evidence of dependency (mother) filed with voucher No. \_\_\_\_\_  
\_\_\_\_\_ 19 \_\_\_\_\_

Accounts of \_\_\_\_\_  
Allotments, class E, \$ 8.90 \$ \_\_\_\_\_  
Insurance, class D, \$ \_\_\_\_\_ Class N, \$ 3.45  
Pay reservations, class A, \$ 18.75  
Other deductions, \$ DONE  
Subsequent changes in above data with dates thereof:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Changes affecting pay will be entered here and maintained up to date.  
W. D., A. G. O. Form No. 77  
March 1, 1942

16-57079-1

W. D., A. G. O. Form No. 77.

RECORD OF PARTIAL PAYMENTS				
Period	Disbursing officer	Voucher No.	Deductions	Amount
1942 Aug 1-20	Maj. Walter Cory, F.D.	21379	\$31.10	\$203.00

This card will be filed out, kept up to date, and carried inside  
W. D., A. G. O. Form No. 65-1 (Identification Card).  
16-57079-1 GPO

## SECTION II

## PAY FOR LONGEVITY

**213. General.**—Paragraph 202 describes the graduation of the pay of officers by grade and length of service for pay period purposes. This and the following paragraphs will deal with graduation of pay by length of service for longevity purposes. Under the Pay Readjustment Act of 1942, every commissioned officer receives a 5 percent increase on the base pay of his pay period after each 3 years of

service up to 30 years. This means that after 30 years of service an officer receives 50 percent more than the base pay of his pay period. Beyond this 50 percent, however, there is no further increase for longevity. (Bull. No. 28, W. D., 1942.)

**214. Pay upon which longevity is computed.**—The percentage increase of an officer's pay on account of length of service is computed upon the base pay of his pay period. The monthly amount of the base pay for each of the six pay periods is shown in column 4 of table I. It should be noted that the base pay does not include any additional items of pay or allowances such as pay for aide, foreign service, sea pay, etc.; these items are in addition to the pay of the officer's pay period. (AR 35-1680.)

**215. Computation of length of service for longevity pay.**—The types of services mentioned in paragraph 203 which provide for computation for pay periods have equal application for the computation of longevity.

**216. Date from which service is computed.**

**216.1. Commissioned service.**—Commissioned service is computed from date of acceptance of appointment, except as provided in the following paragraphs.

**216.2. Upon graduation from United States Military Academy.**—For officers commissioned upon graduation from the United States Military Academy, service is computed from date of graduation, except that members of the class graduating on June 14, 1920, who were commissioned on July 2, 1920, may count service from that date.

**216.3. Service at Military Academy, Naval Academy, etc., as cadet or midshipman.**—For officers who are entitled to count cadet or midshipman service, such service is computed from date of admittance to the academies. (For officers who are entitled to count such service, see par. 203.2.)

**216.4. Enlisted service.**—For the duration of the war and 6 months thereafter, all officers are entitled to count enlisted service which is to be computed from date of enlistment. Such service will exclude all time during which the enlisted man was not in a full duty status (time lost under the 107th Article of War).

**216.5. Students' Army Training Corps.**—The Students' Army Training Corps was a short-lived organization in 1918. It was organized and attached to established educational institutions for the purpose of preparing officers and specialists for the Army. Its personnel was drawn from enlisted men and from civilians by appoint-



ment. All service in it, however, was considered as enlisted service, and for longevity purposes it is counted from the date of appointment or enlistment.

**216.6. Service as surgeon, interne, or hospital steward in Public Health and Public Health Marine Hospital Services.**—For officers who are entitled to count service as surgeon, interne, or steward in the Public Health Service and Public Health Marine Hospital Service for pay purposes, such service is computed from date of entrance upon duty after date of appointment. The phrase "after date of appointment" is emphasized because entrance upon duty prior to appointment does not entitle one to payment for the period before such appointment. (AR 35-1680.)

**217. Authorized leave counted for longevity.**—Absence on authorized leave while in the Army, Navy, Marine Corps, Coast Guard, Public Health Service, and Coast and Geodetic Survey is included in service counted for longevity. (AR 35-1680.)

**218. Pay of officers on retirement.**

**218.1. Retired for physical disability.**—For an officer who is retired for physical disability, service between the date of the order of retirement and the date of actual retirement does not count for longevity. (AR 35-1760.)

**218.2. Retired and recalled to active duty.**—An officer retired and recalled to active duty is entitled to count all service prior to retirement and all *inactive* service on the retired list for all pay purposes in computation of active duty pay. (See par. 203.1.)

**219. Records of service.**—When an officer presents his pay voucher to a disbursing officer for the first time, or when there is a change in his longevity or pay period, the disbursing officer should satisfy himself before making payment that the service claimed by the officer is properly authenticated. There are four sources of information from which a disbursing officer may verify an officer's record of service. They are as follows:

- (1) The Official Army Register.
- (2) The Official National Guard Register.
- (3) A statement of service authenticated by other than officer.
- (4) Officer's certificate of service (applicable only for the duration of the war and 6 months thereafter). (Cirs. No. 408, W. D., 1942, as amended, and Cir. No. 410, W. D., 1942.)

**219.1. Army Register and National Guard Register.**—(1) Both the Army and National Guard Registers are official publications of the War Department. The Army Register shows the service of every Regular Army officer up to the date of publication. Similarly,

the National Guard Register shows the service of every National Guard officer up to the date of publication. The following is an exact quotation of an officer's service as it appears in the Army Register:

**[Non-Federal: 2 lt. Inf. Miss. N. G. 6 Aug. 06; 1 lt. 15 July 08; capt. 5 Aug. 12, to 30 June 16]**—Capt. Q. M. C. and Hq. Co. 1 Inf. Miss. N. G. 1 July 16; maj. Miss. N. G. 24 Nov. 17; accepted 24 Dec. 17; vacated 17 Sept. 20.—Capt. of Inf. 1 July 20; accepted 17 Sept. 20; maj. 1 Feb. 31.

(2) Records of service shown in italics, within brackets, denote service other than Army service, which may be computed toward longevity, and/or promotion and retirement, in addition to other service shown. Records of service shown in italics, without brackets, denote Federal service other than in the Regular Army. Records of service shown in roman type denote service in the Regular Army.

**219.2. Certificate of service with first pay account.**—As provided in paragraph 219(4), during the existence of the present war and for 6 months thereafter, Regular Army, Reserve, National Guard, and Army of the United States officers, Army nurses, warrant officers, and flight officers may furnish, in lieu of a statement of service, a certificate of service in the following form, with their initial pay and allowance accounts and each succeeding voucher claiming any additional pay credits:

I, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_,  
(Name) (Grade) (Serial No.)

\_\_\_\_\_, hereby certify that I have held a commission (RA, NG, ORC, AUS) mission; appointment as commissioned warrant officer, warrant officer, flight officer, or Army field clerk; or have been enlisted as a member of the respective service(s) shown below for the inclusive periods indicated:

*Example*

<i>Service or component</i>	<i>From</i>	<i>To</i>
RA _____ Enl _____	8 -5-33 _____	8 -4-36 _____
RAR _____ Enl _____	9 -1-37 _____	12-10-41 _____
AUS _____ Enl _____	12-11-41 _____	3 -5-42 _____
AUS _____ Commissioned _____	3- 6-42 _____	To date _____

\_\_\_\_\_  
(Signature)

**219.3. Service claimed on subsequent accounts.**—(1) *When at same station.*—An officer who claims increased pay on account of longevity or a higher pay period over and above his previous account

must file a new statement or certificate of service with the pay account concerned.

(2) *At another station.*—An officer claiming increased pay for longevity at a new station must file a statement or certificate of service with the first account presented thereat. On any subsequent account at the same station with no change in pay involved, no statement or certificate of service need be filed.

### SECTION III

#### ADDITIONAL ITEMS OF PAY

**220. General.**—In addition to the pay of his pay period and pay for longevity, an officer may receive one or more of the following items of pay:

- (1) Flying pay.
- (2) Parachutist pay.
- (3) Pay for sea duty or foreign service.
- (4) Pay as aide.
- (5) Pay for Distinguished-Service Medal issued in lieu of Certificate of Merit.

**221. Flying pay.**—When an officer is required by order of competent authority to participate regularly and frequently in aerial flights, and he actually performs a prescribed schedule of flights, he receives a 50 percent increase in his pay for such participation. Because of the many detailed regulations affecting its payment, this topic is treated in chapter 5. (AR 35-1480.)

**222. Parachutist pay.**—When an officer is engaged on parachutist duty, he receives as an additional item of pay \$100 a month. In order to qualify for such payment, the officer must be rated as a parachutist or must be undergoing training for such rating. Further, he must be assigned or attached as a member of a parachute unit, including parachute-jumping schools, and parachute jumping must be an essential part of his military duty. But no officer can receive parachutist pay while receiving flying pay. (AR 35-1495.)

**222.1. Evidence required to support claim for parachutist pay.**—Payment for additional pay for parachute jumping will be supported by a reference to the authority authorizing the parachute duty. (Cir. No. 408, W. D., 1942.)

**222.2 While on leave or sick in line of duty.**—Parachutists, while assigned or attached as designated in above, are entitled to the additional pay when absent as follows:

(1) While absent on leave or temporary duty status for a period not to exceed 3 months.

(2) While absent sick in line of duty due to injuries sustained in a parachute jump, or training accident.

(3) While absent sick in line of duty for causes other than injuries sustained by a parachute jump, or other activity incident to parachute training, for a period not to exceed 3 months. (AR 35-1495.)

**223. Additional pay while on sea duty or foreign service.**

**223.1. General.**—A commissioned officer on sea duty or on duty, permanent or temporary, in any place beyond the continental limits of the United States, or in Alaska, receives as an additional item of pay, 10 percent of his *base* pay for such duty. For example, a second lieutenant with over 3 years' service serving in Alaska and receiving \$157.50 per month for base and longevity pay receives the 10 percent additional pay *not* on the \$157.50, but on \$150, which is his base pay. This payment for sea duty and foreign service has been and will continue to be in effect from and including December 7, 1941, until 12 months following the termination of the present war. (AR 35-1490.)

**223.2. Pay for foreign service.**—(1) *Period for which payable.*—From date of departure from the United States to date of return to the United States, both dates inclusive.

(2) *During authorized leave.*—Officers on foreign duty are entitled to pay for foreign service while on authorized leave of absence when such leave is not in excess of statutory leave limit. They are also entitled to the pay for foreign service while sick in hospital in line of duty. In both these cases, however, they are entitled to the foreign service pay only when they are outside the continental limits of the United States, or in Alaska. (AR 35-1490.)

(3) *On temporary duty in United States.*—When an officer on foreign service is ordered to the United States for temporary duty, he is not entitled to foreign service pay while on such temporary duty. He is paid foreign service pay only to and including the date of arrival in, and from and including the date of departure from the United States. (21 Comp. Gen. 932.)

(4) *Casual reconnaissance or patrol flights.*—An officer making reconnaissance or patrol flights beyond the continental limits of the United States from his base in the United States is not considered to be on foreign service. He is not, therefore, entitled to pay for foreign service regardless of the duration of such flight. (AR 35-1490.)

**223.3. Pay for sea duty.**—(1) *Period for which payable.*—From date of reporting on ship to date of relief from such assignment, both dates inclusive.

(2) *On vessels of Army Transport Service.*—Pay for sea duty is payable to an officer while permanently assigned to duty on a vessel owned, leased, chartered, or operated by the United States Army Transport Service which regularly proceeds to points requiring transit of the seas, as distinguished from service in harbors in the United States. Pay for sea duty is also payable to an officer who is on temporary additional duty aboard such vessel while at sea even though his primary duty is shore duty, or when in service as a regular or relief member of the personnel of such vessel, or when still attached or assigned to such vessel for not exceeding 30 consecutive days while on temporary additional duty ashore.

(3) *Armed guard detail or gun crew.*—An officer is entitled to pay for sea duty for service performed while assigned to duty as an armed guard, or member of armed guard detail or gun crew on any vessel, military, naval, or civilian, which normally proceeds to sea as indicated in (2) above.

(4) *While in domestic port.*—An officer is entitled to pay for sea duty for all service while actually serving, as outlined in (2) and (3) above, on vessels and when still assigned to such duty for not exceeding 30 consecutive days while in port in the United States immediately following such service on board vessels, provided he still receives rations and quarters in kind aboard such vessels.

(5) *On Army mine planters and other vessels.*—Officers assigned to duty on board Army mine planters, mine sweepers, harbor boats, cable ships, supply ships, or other vessels on a voyage from one port in the United States to another port in the United States are entitled to pay for sea duty. Similarly, they are entitled to such pay when on a voyage from one port in the United States to a port outside continental limits of the United States, and while operating in a harbor within the United States for such period of time as they are assigned to duty with, and receive rations and quarters in kind aboard such vessels.

(6) *On leave or sick in hospital.*—An officer receives pay for sea duty for any period of time while on leave or while sick in hospital in line of duty on shore in the United States, so long as his permanent assignment on board a vessel operating as outlined in (2), (3), (4), and (5) above remains unchanged.

(7) *On vessels undergoing repairs.*—No payment of increased pay for sea duty will be made to any officer for any period of time in

excess of 30 days while a vessel to which he is assigned for duty is undergoing repairs in the United States unless he lives aboard such vessel and receives rations and quarters in kind.

(8) *On vessels operating in inland waterways not included.*—Service aboard vessels, including ferries, operating exclusively in the rivers, harbors, and inland waterways of the United States is not considered sea duty, and therefore an officer on such service is not entitled to sea duty pay. (AR 35-1490.)

(9) *When payment of rental allowances precludes sea duty pay.*—An officer without dependents ordinarily is not entitled to rental allowance while on sea duty. However, where he is temporarily detailed to sea duty while his paramount duty is on shore he is entitled to rental allowance. He may not for the same period receive extra pay for sea duty. (22 Comp. Gen. 467.)

#### 224. Pay of aides.

**224.1. Authorization.**—General officers are authorized to have certain commissioned officers act as their aides. For such service certain aides are entitled to additional compensation.

**224.2. Number of aides authorized.**—Where Tables of Organization or Tables of Allotments do not specifically indicate the classes of aides, general officers are authorized to have the following number and grades of aides:

General officer	Grade	Number
General (or army or theater commander, including Caribbean and Hawaiian Defense Commands).	Lieutenant colonel.....	1
	Major.....	1
	Captain <sup>1</sup> .....	1
Lieutenant general (or corps or armored corps or air force commander, including Puerto Rican and Panama Canal Departments, Alaska Defense Command, Iceland Base Command, and each service command).	Major.....	1
	Captain <sup>1</sup> .....	1
	Captain <sup>1</sup> .....	1
Major general (or division commander) .....	First lieutenant <sup>2</sup> .....	1
	First lieutenant <sup>2</sup> .....	1
Brigadier general.....	Second lieutenant <sup>2</sup> .....	1
	Second lieutenant <sup>2</sup> .....	1

<sup>1</sup> Additional pay authorized if the general officer holds the permanent rank of major general.

<sup>2</sup> Entitled to additional pay if the general officer holds the permanent rank of brigadier or major general.

(Cirs. Nos. 275 and 303, W. D., 1942; 22 Comp. Gen. 335.)

**224.3. Officers authorized to be aides.**—Only one of the aides of a general officer above the grade of major general may be an

officer on the Regular Army active list. All other aides must be other than Regular Army active list officers. Cir. No. 275, W. D., 1942.)

**224.4. Additional aides.**—The Secretary of War may assign any number of aides he deems advisable to an officer, but only the number authorized by law can be allowed additional compensation.

**224.5. Rates of pay.**—The pay of an aide to a permanent major general is \$200 a year in addition to the pay of his grade, and that of an aide to a permanent brigadier general is \$150 a year in addition to the pay of his grade. (AR 35-1700.)

**224.6. Period for which additional pay is due.**—An aide is entitled to additional pay as follows:

(1) From date of reporting for duty to the general officer at his post or station.

(2) If on duty, to and including the date of actual relief; if on leave of absence, to and including the date of the order relieving him from duty as aide. If the general is retired, the aide is automatically relieved from duty and is entitled to pay as aide to and including the date of the general's retirement, or to and including the date on which the general leaves his post for his home to await retirement.

(3) On promotion to a grade above that authorized for aides to a particular general officer, to and including the date *preceding* the day on which he is promoted.

(4) While on authorized leave of absence, if his status as aide during such absence remains unchanged. (AR 35-1700.)

**225. Pay for distinguished-service medal.**—With one exception, a commissioned officer does not receive additional pay for awards (medals, honors) received either as an officer or as an enlisted man. The exception is in the case of an officer who, while serving as an enlisted man, received a certificate of merit, for which he subsequently was issued a Distinguished-Service Medal. In this case the officer is entitled to additional pay of \$2 a month. Had he, however, received the Distinguished-Service Medal originally, and not in lieu of a certificate of merit, he would not be entitled to the additional \$2 a month. (AR 35-1500; MS. Comp. Gen., A-26747, May 22, 1929.)

**226. Pay for mounts.**—For officers who are required to be mounted the Army furnishes the necessary mounts (horses) and equipment. In case an officer below the grade of major, required to be mounted, provides himself with a suitable mount at his own expense, ordinarily he is entitled to an additional pay of \$150 a year.

According to the current military appropriation act, however, he cannot be paid any additional pay for mounts and equipment. (AR 35-1720; Bull. No. 30, W. D., 1942.)

## SECTION IV

### PAY ON SEPARATION FROM SERVICE

**227. Ways of separation.**—Officers of the Army may be separated from active service by any one of the following ways:

- (1) Discharge.
- (2) Dismissal.
- (3) Dropped from the rolls of the Army.
- (4) Retirement.
- (5) Resignation.
- (6) Death.

**227.1. Discharge.**—An officer may be discharged because he is physically disqualified for service. However, he is discharged only if his physical disability has been contracted *not* in line of duty. If his disability has been contracted in line of duty, he is not discharged but retired. An officer may also be discharged for not measuring up to the required standards (other than physical) of the Army. An officer falling under this designation is discharged if he has less than 7 years of commissioned service. If he has more than 7 years of commissioned service he may either be discharged or retired, depending upon the recommendation of a board of officers who pass upon his qualifications, and subsequent approval by the President. (AR 35-1740; AR 605-245.)

**227.2. Dismissal.**—An officer may be dismissed by sentence of court martial.

**227.3. Dropped.**—An officer may be dropped from the rolls of the Army by the President for absence without leave, or when in confinement in prison under sentence of a court, for a period of 3 months or longer.

**227.4. Retirement.**—An officer may retire either voluntarily or under compulsion. He may retire voluntarily after a certain length of service. Under compulsion he may retire by reason of age and by reason of physical or other disability. Upon failure to pass proficiency examinations for promotion, an officer in the Medical, Dental, or Veterinary Corps may be retired even though he has had less than 10 years of service. (AR 35-1740; AR 605-245; and AW 118.) During the national emergency this period is reduced to 7 years. (AR 35-1740.)



**227.5. Resignation and death.**—Resignation and death are self-explanatory.

**228. Effective date of separation.**

**228.1. Resignation.**—When an officer resigns from the Army, his separation from service does not become effective until he receives notice of acceptance of his resignation. In case of his separation from active service by retirement, discharge, or dismissal, the date of his separation is the date on which he receives the order of retirement, discharge, or dismissal, unless a later date is specified in the order. If the officer is absent, with or without leave, and therefore there is a delay in the delivery of the order or notice of acceptance, the date of separation is the date on which delivery would have been made had he not been on leave. To illustrate, take as an example the case of an officer who submitted his resignation on September 8. The President accepted his resignation on September 18, and this approval was received at his station on September 22. As the officer was absent from his station at his own convenience, he received official notice that his resignation was accepted on September 23. Pay and allowances, however, accrue to him only to and including the date on which he is legally chargeable with receipt of approval of his resignation. This date is September 22, and not the date on which he actually received the notification of approval.

**228.2. Dropped from rolls.**—In case of separation from service by being dropped from the rolls of the Army by the President, the date of separation is the first day of unauthorized absence. In all these cases of separation from service except where an officer is dropped, the date on which the order or acceptance is received by the officer is regarded as a day of duty and therefore included in the final period for which payment is made. Similarly, in case of separation from service by death, the date of death is regarded as a day of duty for pay purposes. (18 Comp. Gen. 528.)

**229. Cancellation of leave upon separation from service.**—Leave of absence cannot be granted to an officer who is separated or is about to be separated from the service by resignation, dismissal, or discharge due to disability (other than physical). If such an officer is on leave of absence, as was the case in the illustration in paragraph 228, at the time his separation from service is approved, the unexpired portion of his leave is canceled. (AR 605-115.)

**230. Pay of officers on retirement.**

**230.1. Pay and allowances between date an officer should have retired and date of actual retirement.**—An officer who reaches the retirement age on a date other than the last day of the

month is held in active service and continues to draw the pay and allowances of his grade to and including the last day of that month. Thus he actually retires, not necessarily when he reaches the retirement age, but on the last of the month in which he reaches that age, unless the two dates coincide. If during such interim the officer completes a longevity period or service for a higher pay period, he does not receive the benefit of either, but continues to draw the same rate of pay and allowance that he drew when he attained the retirement age. The following example illustrates this rule: A lieutenant colonel attained the age of 60 on September 13, and was ordered to retire on September 30. He completed 30 years' service on September 17. His pay as a lieutenant colonel over 27 years, but less than 30 years, is \$422.92 per month. Upon completion of 30 years' service (September 17), he normally would be entitled to an increase in pay from \$422.92 to \$500 per month. Due to his having reached retirement age on September 13, however, after completing 30 years' service on September 17, he is not entitled to the increase in pay or allowances even though he is retained in the active service until September 30, the date on which he will retire.

**230.2. Officer retired for physical disability.**—When a retiring board finds that an officer is incapacitated for active service, and his incapacity is the result of an incident of service, upon approval of the decision by the President, the officer is retired from active service and placed on the list of retired officers. For such officer, service between the date of the order of retirement and the date of actual retirement does not count for longevity pay. (AR 35-1760; M. L., 1939, sec. 324.)

**230.3. Retroactive date of retirement on promotion.**—An officer whose seniority entitles him to be promoted to a vacancy occurring in the next higher grade is actually promoted only upon the successful passing of an examination. If he fails to qualify in the examination he is retired with the grade to which he would have been promoted had he qualified on the examination. The date of retirement in this case is the date on which the vacancy occurred. The vacancy may precede the date of notice of his retirement. Between the date on which he should be retired (date of vacancy) and the date on which he received the notice of retirement he is entitled to the pay of the lower grade which he held on active duty. Only after receipt of notice of his retirement is he entitled to the retired pay of the higher grade in which he is retired. (AR 35-1760.) To illustrate this rule, take as an example the case of a captain who was ordered to take an examination for promotion to the grade of major

to fill a vacancy which would occur on October 1. He took the examination of September 20, but failed to qualify on it, and therefore was ordered to retire. He received the order announcing his retirement on October 31, but the date of his retirement was to date back from the "occurring of the vacancy" on October 1. Nevertheless, he received the pay and allowances of a captain to and including October 31, and retired pay of the grade of major beginning only with November 1.

**231. Regular Army officers discharged with 1 year's pay.**—In three cases an officer discharged may receive a lump sum payment of 1 year's pay. These are when an officer is discharged for failure to pass physical examination for promotion for reasons other than physical disability contracted in line of duty; when selected for elimination, having less than 10 years' commissioned service; and when wholly retired for disability not the result of any incident of service. For the *duration of the present national emergency* the payment of *1 year's pay* has been suspended and the period, for elimination selection has been reduced to *7 years*. (AR 35-1740.)

**231.1. Discharged for failure to pass physical examination for promotion.**—An officer (other than one above the grade of a captain in the Medical, Dental, or Veterinary Corps) who is physically disqualified for promotion by reason of a disability which he contracted not in line of duty is entitled to 1 year's pay if honorably discharged. The term "pay" here means the base pay of his pay period and the increase for longevity. It does not, for instance, include the 50 percent additional pay for aviation duty. Neither does it include allowances for quarters and subsistence. (AR 35-1740; AR 605-50.)

**231.2. Discharge of officers selected for elimination.**—An officer discharged (*wholly retired*, as the Army Regulation reads) for failure to measure up to the required standards (other than physical) of the Army is entitled to 1 year's pay. (AR 35-1740.)

**231.3. Officers retired or wholly retired for disability.**—When the board of officers finds that an officer is incapacitated for active service, and his incapacity is not the result of any incident of service, he may be retired or *wholly retired* (discharged) from service as determined by the President upon his approval of the board's findings. If the officer is *wholly retired*, he is entitled to 1 year's pay and allowances. The 1 year's pay and allowances to which he is entitled are based upon the highest grade held by him, whether by staff or regimental commission, at any time up to the date of his retirement (discharge). If he is retired (*not wholly*), he is placed

on the retired list and continues to receive a certain percentage of his active duty pay. (M. L., 1939, sec. 324; AR 35-1740.)

**232. Final pay voucher.**—In closing the account of an officer, the statutes and Army Regulations prescribe a detailed procedure, which is different from the procedure followed in paying the officer his regular monthly pay and allowances. The steps in the procedure are given in paragraphs 232.1 to 232.7, inclusive.

**232.1. Pay account to be marked "final."**—As usual, a War Department Form No. 336 is filled out and signed for the period from the officer's last payment to and including the date of his separation. This form is to be marked "Final." (AR 35-1740.)

**232.2. Certificate required.**—On the reverse of the *original* and *memorandum* vouchers, over the signature of the officer, the following certificate is required to be entered (AR 35-1740) :

I certify that on this and previous vouchers I have entered and had deducted all allotments made by me during the period of my military service; that I have requested the Chief of Finance, Allotment Division, Washington, D. C., to discontinue all class E allotments authorized by me, and that I have received acknowledgment of this request from the Chief of Finance, Allotment Division, Washington, D. C., as shown by the attached copy of letter; that I now have no assigned, transferred, or other pay accounts outstanding for the period for which pay is claimed on this voucher or for future months; that I am not accountable or responsible for public funds or property, and that I am not in any manner indebted to the United States or its agencies or instrumentalities except as follows :

**232.3. Acknowledgment of request for discontinuance of allotment received.**—If acknowledgment of the request for discontinuance of class E allotment has not been received when the above certificate is executed, deduction is made for the amount of the allotment. Subsequently, when the acknowledgment of discontinuance is received, payment for the amount due to the officer on account of the allotment deductions on his final voucher may be made on a supplementary voucher.

**232.4. Certificate of commanding officer at last station.**—Immediately below the certificate of the payee (the officer), as a local clearance, the commanding officer at the payee's station makes out a certificate as follows (AR 35-1740) :

I certify that I have noted the claim for final pay stated on the front of this voucher and that to the best of my knowledge and belief such account and the above certificate are correct.

**232.5. To whom submitted.**—The final pay account of an officer separated from the service (with or without the 1 year's pay) is sub-

mitted to and payable by the Finance Officer, U. S. Army, Washington, D. C. There are three exceptions to this rule.

(1) *Officers serving beyond continental limits of United States.*—In this case the Chief of Finance may authorize payment of the final account by a disbursing officer other than the Finance Officer, U. S. Army, Washington, D. C. (AR 35-1740.)

(2) *Officers awaiting retirement.*—An officer ordered home to await retirement is paid up to and including the date of retirement by the disbursing officer at his last duty station. An officer ordered home from a foreign department to await retirement is paid by any disbursing officer to whom he may present his present pay account. (AR 35-1760.)

(3) *Reserve officers.*—(a) *Certificate of nonindebtedness.*—On termination of his assignment to active duty, a Reserve officer has to secure a certificate of nonindebtedness from the commanding officer of each post or station where he performed active duty during the last 12 months of his service. If his active service has been of shorter duration than a year, he has to secure certificates for the entire period of his service. The certificate will state whether or not the officer is indebted to the United States or any of its agencies or instrumentalities. Further, it will state any leave of absence granted to him in excess of the amount authorized by law, showing the amount of such excess leave. (AR 35-3420.)

(b) *Where payment is made.*—Where a Reserve officer has a clearance and all stoppages against his pay are definitely known, his final pay account is paid by the disbursing officer at his last station. But if there are any unsettled items of property for which he is accountable or responsible, and which may eventually result in stoppage, the final pay voucher is forwarded to the Finance Officer, U. S. Army, Washington, D. C., for payment. (AR 35-3420; AR 35-1740.)

**232.6. Certificate necessary before settlement can be made.**—In the case of officers (resigned, dismissed, or discharged) whose final pay accounts are forwarded to the Finance Officer, U. S. Army, Washington, D. C., before payment the disbursing officer must secure a certificate of nonindebtedness from the General Accounting Office, The Adjutant General's Office, the Chief of Finance, and from the commanding officers of the posts, camps, or stations where the officer was stationed during the last 12 months of his service. These certificates will state whether or not the officer is indebted to the United States or any of its agencies or instrumentalities. (AR 35-1740.)

March 1, 1943

PAY OF COMMISSIONED OFFICERS

TM 14-250

232.7

**232.7. When resignation is not accepted or discharge or dismissal does not materialize.**—If an officer's resignation is not accepted or his dismissal or discharge does not materialize, he is paid in the usual manner. (AR 35-1740.)

**233. Transcript statement of account.**—An officer's final voucher, submitted to the Finance Officer, U. S. Army, Washington, D. C., is accompanied by a War Department Form No. 380 (Transcript Statement of Account (Original and Memorandum)). This Transcript Statement of Account is used only in the cases given below.

**233.1. Regular Army officers.**—Upon separation from active service by death, resignation, retirement, discharge, and dismissal. An exception to this rule occurs when an officer is retired while serving within a foreign department and he desires to be paid within such foreign department.

**233.2. Other than Regular Army officers.**—Upon separation from service by death, and when they have unsettled items of property on their account, in which case the final voucher is forwarded to the Finance Officer, U. S. Army, Washington, D. C., for payment.

**233.3. Preparation of Transcript Statement of Account.**—Whenever a Transcript Statement of Account is needed for payment of the final voucher, the disbursing officer prepares and forwards two copies of it to the Finance Officer, U. S. Army, Washington, D. C. In all such cases the transcript must be accompanied by a War Department Form No. 35 (War Department Signature Card), certified by the disbursing officer or by such other officer who is authorized to certify War Department Signature Cards. (AR 35-1360; AR 35-1740.)

WAR DEPARTMENT  
Form No. 35

WAR DEPARTMENT SIGNATURE CARD

Flying Field, Washington, D.C.  
(Station)

August 1, 1942  
(Date)

Signature of officer authorized  
to certify vouchers for pay-  
ment

John R. Rose

Class of vouchers Payrolls; Pay Vouchers; Final Statements

I certify that the above is the  
signature of the authorized  
certifying officer.

Signature

Ben K. John  
Ben K. John  
Colonel, A.A.F.  
(Rank)

U. S. GOVERNMENT PRINTING OFFICE

3-10734

War Department Form No. 35.

233.4. Items to be shown on transcript statement of account.—The face of the Transcript Statement of Account shows the last period for which payment was made to the officer, number of years of service, pay period, status as to dependents, and the amount of his last payment.

(2) Sample is reproduced below.

WAR DEPARTMENT  
Form No. 380  
Form approved by Comptroller General U. S.  
May 23, 1923

WAR DEPARTMENT  
(ORIGINAL)

Attach to Voucher No. \_\_\_\_\_  
Accounts of \_\_\_\_\_

TRANSCRIPT STATEMENT OF ACCOUNT

(Commissioned Officers, Warrant Officers, Members of the Army Nurse Corps, and Field Clerks.)

Finance Office Flying Field, Washington, D. C.  
(State.)  
October 1, 1942

The following data constitutes a transcript statement of the last pay account of.....  
Captain Jackson I. Johnson, A.C. (OR), U. S. Army, Serial No. 0-118392  
(Name, rank, and organization)  
settled by this office covering pay and allowances for the period from Sept. 1, 1942, to  
Sept. 30, 1942, Voucher No. 233, Month September, 1942, Accounts of  
Major John Ben Klein, F.D., Finance Officer, viz:  
(Name and rank.)

CREDITS: For over 13 years' service. 3rd Pay Period. Dependents: Yes  
(State Yes or No.)  
(Pay computed under rates of Act of June 16, 1942  
(May 11, 1908, June 10, 1922, or Sept. 14, 1922.)

AMOUNT		
Base and longevity pay	\$	240 00
Additional pay for		
Pay for mount		
Subsistence allowance		42 00
Rental allowance		90 00
Total credits	\$	372 00
Flying pay was last paid to include August 31, 1942 by the undersigned; officer on leave since Sept. 30, 1942.		
AMOUNT.		
DEBITS:		
Class "C" Term Insurance Premium	\$	
Class "D" Converted Insurance Premium		
Class "E" Allotment		
Deduct for <u>Gl. A. Pay Reservation</u>	18	75
Due U. S. for		
Total debits	\$	18 75
Net balance paid	\$	353 25

Paid in full \$ 353.25 by check No. 17297 dated September 30, 1942  
Paid in cash (\$) in full.

I CERTIFY that the foregoing statement is true and correct.  
John Ben Klein  
John Ben Klein, Major, F.D.  
(Name, rank, and organization.) Finance Officer.  
(DO NOT SIGN IN DUPLICATE.)

(3) *Flying status*.—In issuing a Transcript Statement of Account for an officer in flying status, a disbursing officer must record on it the date to which flying pay was last paid to him. In case the officer is suspended from flying duty, this fact also has to be noted on the transcript.

(4) *Resignation*.—When an officer's separation from service is due to his resignation, this fact must be noted on the transcript. (AR 35-1360; AR 35-1740; AR 605-275.)

**233.5. When statement or certificate of service attached to transcript statement of account.**—In forwarding a Transcript Statement of Account for a commissioned officer other than that of the Regular Army, or a warrant officer, or flight officer, a copy of his statement of service or, where applicable, his own certificate of service must be attached. (AR 35-1360; AR 35-3420.)

**233.6. Blank Transcript Statement of Account forms.**—In order that they may not be misused, great care should be taken that Transcript Statement of Account forms do not fall into unauthorized hands. The care required in the case of disbursing officers' blank checks applies also in the case of these forms. These forms are issued only to accountable disbursing officers, and only upon their requisition to the Chief of Finance. At all times they should keep on hand only a sufficient supply to meet their current needs. (AR 35-1360.)

**234. Payment of death gratuity and unpaid account of deceased.**

**234.1. General.**—When an officer on the active list or on active duty dies from wounds or disease which are not the result of his own misconduct or is declared administratively dead by the head of the department concerned, his beneficiary or beneficiaries (see par. 234.3) are entitled to gratuity payment from the Army. This gratuity amounts to 6 months' pay at the rate received by such officer at the time of his death or declaration of death, and is paid from funds appropriated for the pay of the Army. (AR 35-1540.)

**234.2. Officer on flying status; flight requirements not met.**—Where a flying officer assigned to flying duty dies without making any flights during the 3 months succeeding the quarter in which he last met the flight requirements, his rate of pay for the payment of the 6 months' gratuity is inclusive of the increased pay for flying, although no flying pay accrued to him on the date of his death. (7 Comp. Gen. 476.)

**234.3. What beneficiaries entitled to death gratuity.**—Upon the death of an officer the death gratuity is payable to his widow. If



there be no widow, then it is payable to his unmarried child or children under the age of 21. If there be neither a widow nor an unmarried child or children under the age of 21, then it may be paid to a dependent relative whom he previously designated as his beneficiary. (AR 35-1540; AR 600-600.)

**234.4. Definititon of "pay" for death gratuity.**—The 6 months' pay due the beneficiary consists of all types of compensation the deceased officer received at the time of his death, except allowances. (AR 600-600.)

**234.5. How payment is initiated.**—(1) To expedite payment of the death gratuity to the widow, child, or children (but not to other beneficiaries), the disbursing officer who has regularly paid the deceased officer forwards two copies of W. D., F. D., Form No. 6 (Public Voucher for Six Months' Death Gratuity Pay) (see below) to them with the suggestion that they fill these out and mail them to the disbursing officer designated (see par. 234.6). Before the disbursing officer makes payment of the death gratuity, however, he must definitely ascertain that the death of the officer was not the result of his own misconduct.

(2) *Deceased in flying status.*—In addition to the steps described above, if the deceased officer was in flying status, the local disbursing officer will furnish the disbursing officer designated (see par 234.6)—

(a) True copies of orders placing the officer on flying duty.

(b) Copies of orders showing that the officer held a pilot rating, if such be the case.

(c) He will request the commanding officer to furnish a flight certificate showing qualifications and flying pay during a period of 3 months prior to the officer's death.

(3) *Deceased outside continental limits of United States.*—If the deceased officer was located outside the continental limits of the United States and his beneficiaries are located within the continental limits of the United States, the two copies of the Public Voucher for Six Months' Death Gratuity Pay are furnished to the beneficiaries by the Finance Officer, U. S. Army, Washington, D. C. As indicated in (1) above, under all other conditions this form is furnished to the beneficiary by the local disbursing officer.

**234.6. By whom paid.**—The payment of death gratuity is usually made by the Finance Officer, U. S. Army, Washington, D. C. In some cases, however, the Chief of Finance may designate finance officers at places other than in Washington, D. C., to make death gratuity payments.

(1) *Beneficiaries residing within continental limits of United States not including Alaska.*—Payment of the 6 months' death gratuity to beneficiaries residing within the continental limits of the United States, exclusive of Alaska, is made by the Finance Officer, U. S. Army, Washington, D. C.

(2) *Beneficiaries in Alaska or outside continental limits of United States.*—Payment of the 6 months' gratuity to beneficiaries residing in Alaska or outside the continental limits of the United States is paid by disbursing officers designated by the Chief of Finance in each case. On making the payment of the death gratuity, such disbursing officer immediately notifies by letter the Finance Officer, U. S. Army, Washington, D. C., of the amount and the fact that such payment has been made. (AR 35-1540.)

**234.7. Unpaid account of deceased officer.**—For payment of the pay and allowances due an officer at the time of his death, his nearest relative should file a claim with the General Accounting Office. This application is made on Standard Form No. 1055 (Application for Payment of Amounts Due Deceased or Incompetent Civilian Employees, Officers and Enlisted Men in the Military Service, and Public Creditors of the United States) (see p. 244), which upon the death of the officer is forwarded without request by the post adjutant or disbursing officer to the nearest relative of the deceased. In the case of an officer who dies outside the continental limits of the United States, and whose next of kin is located within the continental limits of the United States, this form is furnished by the Finance Officer, U. S. Army, Washington, D. C. As indicated above, under all other conditions this form is furnished by the post adjutant or disbursing officer at the station where the officer died.

**235. Air Corps Reserve officers relieved from active duty.**

**235.1. Receives \$500 for each year of service.**—(1) Whenever any Air Corps Reserve officer, who has not been selected for commission in the Regular Army, is released from an active duty that has been continuous for 1 or more years, he will be paid a lump sum of \$500 for each complete year of active service as such officer. If released from active duty otherwise than upon his own request, or as a result of inefficient or unsatisfactory service as determined by the Secretary of War, such lump-sum payment will be prorated for fractional parts of each year of such active service. The lump-sum payment herein authorized will be in addition to any pay, allowances, compensation, or benefits which such officer may otherwise be entitled to receive. If he is released upon his own request, or as a result of inefficient or unsatisfactory service, as determined by the Secretary of

235.1

## OFFICERS' PAY AND ALLOWANCES

WAR DEPARTMENT  
FINANCE DEPARTMENT  
Form No. 6  
Form approved by  
Comptroller General, U. S.  
February 26, 1941

WAR DEPARTMENT  
PUBLIC VOUCHER FOR SIX MONTHS' DEATH GRATUITY PAY  
(Act December 17, 1919, 41 Stat. 367, as amended,  
and regulations pursuant thereto)

D. O. Vou. No. \_\_\_\_\_  
Bu. Vou. No. \_\_\_\_\_

ACCOUNTS OF

(For use of paying office)

Appropriation: (See current War Department Circular for allotment)  
(Symbol) (Title)

THE UNITED STATES, Dr.,

To Hazel E. Strom

(Payee or payee's)

Address 1208 Ellis St., Cincinnati, Ohio

For 6 months' death gratuity pay on account of John E. Strom (O-561397)  
deceased, late Major of Finance Department, Flying Field, D.C.  
who died November 20, 1942, at Flying Field, D.C.  
and whose monthly pay at time of death for over 12 years of service was \$ 300.00

Amount of 6 months' death gratuity pay

Beneficiary or beneficiaries Hazel E. Strom (widow)

Dollars	Cents
1800	00

ONLY the decedent's widow or unmarried child or children under 21 years of age will execute the following affidavit. All other beneficiaries will execute affidavit on reverse side only.

I (we) do solemnly swear that I am (we are) the lawful widow (State relationship)  
of the above-named decedent, and, as child or children claiming, there were no other minor children living at time of decedent's death; that I am (we are) authorized as beneficiary or beneficiaries (or  
(If named as beneficiary by decedent insert "designated")  
representative of beneficiary or beneficiaries as per court evidence attached) to receive the 6 months' death gratuity pay; that the statements subscribed to hereon are true and correct; and that payment therefor has not been received.

(Signature by mark must be witnessed by two witnesses with address of each)

(Signature of witness to payee's signature by mark)	SIGN ORIGINAL ONLY	<u>Hazel E. Strom</u> HAZEL E. STROM (Signature of payee—widow or child only)
Address		Address <u>1208 Ellis St., Cincinnati, Ohio</u>
(Signature of witness to payee's signature by mark)		(Signature of child, if more than one)
Address		Address

Also personally appeared before me corroborating witnesses (1) Harry Zane  
and (2) Mary Zane, both of 1210 Ellis St., Cincinnati  
county of Hamilton, State of Ohio, who,  
being duly sworn, say that they are personally well acquainted with the above-named payee(s); that they have read the statements made by said payee(s); and that said statements are true to the best of their knowledge and belief.

(Signature by mark must be witnessed by two witnesses)

(Signature of witness to signature by mark)	SIGN ORIGINAL ONLY	(1) <u>Harry Zane</u> HARRY ZANE (Signature of corroborating witness)
(Signature of witness to signature by mark)		(2) <u>Mary Zane</u> MARY ZANE (Signature of corroborating witness)

Subscribed and sworn to before me by payee(s) and corroborating witnesses at Cincinnati, Ohio  
this 19th day of December, 1942

[SEAL]

SIGN  
ORIGINAL  
ONLY

John E. Rothger  
JOHN E. ROTHGER (Name)

My commission expires: March 23, 1944

Notary Public  
(Official designation)

## ADMINISTRATIVE CERTIFICATE

I CERTIFY that the above-named payee(s), if other than widow or unmarried child or children, has (have) been designated as beneficiary or beneficiaries by \_\_\_\_\_, decedent; that the designation described in this voucher is correct as shown by the records of this office; that the payee(s) named is (are) authorized to receive the 6 months' gratuity pay on account of the death of the decedent; and that payment thereof is approved in the sum of \$ \_\_\_\_\_

Date \_\_\_\_\_, 19\_\_\_\_

(Signature)

(Title)

Paid by check(s) drawn on Treasurer of the United States in favor of payee(s) named above \_\_\_\_\_  
Amount(s), \$ \_\_\_\_\_  
Check No(s). \_\_\_\_\_  
Date \_\_\_\_\_, 19\_\_\_\_

(TO BE CONTINUED ON REVERSE SIDE, FOR OTHER DEPENDENT RELATIVES ONLY)

W. D., F. D. Form No. 6 (front).

War, the lump-sum payment will not be prorated for fractional parts of a year. To illustrate, Captain George G. Gilboy, an Air Corps Reserve officer on active duty, has not been selected for a Regular Army commission and is released from active duty neither at his own request nor as a result of inefficient or unsatisfactory service. Captain Gilboy has had 2 years and 6 months of active service. He is, therefore, entitled to receive as a lump-sum payment the following:

For 2 complete years of active service at \$500 a year--	\$1, 000
For ½ year of active service at \$500 a year-----	250

---

Total for 2½ years of active service at \$500 a year- \$1, 250

(2) To illustrate the case of an officer who is released from active duty upon his own request, take as an example First Lieutenant John Flye, an Air Corps Reserve officer, who also has been on active duty for 2½ years. His lump-sum payment upon separation from active duty is computed as follows:

For 2 complete years of active service at \$500 a year--	\$1, 000
For ½ year of active service at \$500 a year-----	Nothing

---

Total for 2½ years of active service at \$500 a year----- \$1, 000

**235.2. Procedure.**—(1) Claims for the lump-sum payment of \$500 to Air Corps Reserve officers are presented on a regular War Department Form No. 336 to the disbursing officer who regularly pays the officer's account or to the officer who is making payment of the officer's final pay account. The pay and allowance account form must be accompanied by copies of orders and statement of service. The disbursing officer transmits these papers through the Chief of Finance to The Adjutant General for—

- (a) Verification of the statement of service.
- (b) Statement as to whether the claimant was commissioned in, or is a candidate for commission in, the Regular Army.
- (c) Statement, if not shown in the orders, of the reason for the release from active duty.

(2) These papers are then returned through the Chief of Finance to the disbursing officer. In cases where the selection for commission in the Regular Army is pending, payment is held in abeyance, pending action on the officer's application for appointment. (AR 35-3420.)

## OFFICERS' PAY AND ALLOWANCES

Standard Form No. 1055  
Form approved by Comptroller General U. S.  
December 2, 1933

**NOTICE.—Read carefully instructions on back before executing this application.**

**APPLICATION FOR PAYMENT OF AMOUNTS DUE DECEASED OR INCOMPETENT CIVILIAN  
EMPLOYEES, OFFICERS AND ENLISTED MEN IN THE MILITARY SERVICE,  
AND PUBLIC CREDITORS OF THE UNITED STATES**

STATE OF Ohio  
COUNTY OF Hamilton

Amounts due from the United States in excess of \$500 (except certain United States Veterans Administration claims) may be paid only to the legally appointed executor or administrator of the estate of the decedent, or as may be ordered by the Court. In case of incompetency, all amounts due must be paid to the guardian or committee of the estate of the incompetent, or as may be ordered by the Court.

1. I, Hazel E. Strom, being duly sworn, say that I am residing at 1208 Ellis St.  
(Street address)  
city of Cincinnati, county of Hamilton, and State of Ohio  
and that on the 20th day of November, 1942, John E. Strom had his  
(Name of decedent or incompetent) Military Reservation (His or her)  
personal domicile in and was a resident of the 200 of Flying Field, county of - - -  
and State of District of Columbia, and on said date died intestate  
(Died testate or died intestate or was declared incompetent)

2. That at the time of his death or incompetency he was connected with the United States as follows:  
                     (He or her)                                 (He or she)

Major, Finance Department, U.S. Army - (O-561397)  
(If civilian employee, active or retired, give name of department or establishment and bureau or office; if an officer or enlisted man, active, retired, or pensioned, in Army, give rank and organization, or if in Navy or Marine Corps, give rank, vessel or station and serial number; if public creditor, give connection)

3. That at the time of his decease or incompetency there remained due and unpaid to him from the United States  
(His or her) (His or her)

the sum of Two hundred Dollars and 00/100 Cents (\$ 200.00),  
for the payment of which application is hereby made.

4. That at the time of his <sup>(him or her)</sup> ~~decease~~ <sup>decease</sup> or incompetency there existed the following-described unpaid official checks and/or warrants, drawn to his <sup>(him or her)</sup> ~~order~~ <sup>order</sup> as payee, and for the payment of which application is hereby made:

CHECK OR WARRANTY NO.	BY WHOM DRAWN	SYMBOL NO.	AMOUNT	
			Dollars	Cents
			None	
TOTAL				

I, \* That I am the legally appointed \_\_\_\_\_ of the estate of decedent or incompetent, as appears  
(Executor, administrator, guardian, or committee)  
from the certificate of the \_\_\_\_\_ Court, county of \_\_\_\_\_  
State of \_\_\_\_\_, herewith, taken out in the interest of \_\_\_\_\_  
(Give name, address and relationship of interested relative or creditor)

or

g. That the decedent left no assets subject to administration, except the sum or sums above claimed to be due from the United States and None other (List other assets left by decedent and give approximate value).

that there has been no administration upon such estate and if this claim is paid no administration will be required, and that the answers to the following questions are true and correct to the best of my knowledge and belief:

(a) What was your relationship to the intestate? Widow  
(State whether widow, husband, child, grandchild, father, mother, brother, or sister of the whole or half blood, child of deceased brother or sister of the whole or half blood, nephew, or niece.)

(b) Have the funeral expenses been paid? Yes

(e) If so, by whom, and state amount? \$100.00

(d) Was payment made out of funds belonging to the estate of the intestate? No

(e) If not, was payment made by you out of your own personal funds? No (The receipted itemized bill of the under-  
taker must be attached hereto.) (payment made by U.S. Government) 10-1844

\* In case of testacy, intestacy with administration of estate, or incompetency, fill out paragraphs 1, 2, 3, 4, 5, and 6 (f) when applicable, omitting remainder of paragraph 6 and the affidavits of corroborating witnesses.

Standard Form No. 1055 (front).

March 1, 1943

TM 14-250

PAY OF COMMISSIONED OFFICERS

235.2

(f) If the intestate left a surviving widow, husband, child, or child of a deceased child, enter below the name of each and relationship to the intestate, together with the name of deceased child of the intestate who was the parent of surviving grandchildren.

NAME OF SURVIVOR	ADDRESS	RELATIONSHIP TO INTESTATE
Basel E. Strom	1202 Ellis St., Cincinnati, Ohio	Widow

(g) If the intestate is survived by parents, enter below the name of each; if one parent is deceased, so state; if the surviving father has abandoned the support of his family, so state.

NAME OF SURVIVOR	ADDRESS	RELATIONSHIP TO INTESTATE
None		

(A) If the intestate left a brother or sister of the whole or half blood, or child of a deceased brother or sister of the whole or half blood, enter below the name of each and relationship to the intestate, together with the name of deceased brother or sister of the intestate of the whole or half blood who was the parent of surviving nieces and nephews.

NAME OF SURVIVOR	ADDRESS	RELATIONSHIP TO INTESTATE
None		

(4) Have you received the benefit of any exemption or allowance from the estate of the deceased, and if so, to what extent?

None

(j) State any additional facts on which you base your claim to any amount or amounts found due:

Legal widow

Signature by mark must be witnessed: *Basel E. Strom*  
Basel E. Strom  
Signature by mark must be witnessed: \_\_\_\_\_  
Signature by mark must be witnessed: \_\_\_\_\_

Also personally appeared before me Mary Lane and Mary Lane  
1202 Ellis St.  
both of Cincinnati, Ohio county of Hamilton State of Ohio  
who, being duly sworn, say that they were well acquainted with the above-named John E. Strom  
(Name of decedent or incompetent)  
and with his family and affairs; that they are well acquainted with Basel E. Strom  
(His or her)  
the applicant herein; that they have read the statements made by the applicant in the foregoing affidavit and that such statements are true to the best of their knowledge and belief.

Signature by mark must be witnessed: *Mary Lane*  
Mary Lane  
Signature by mark must be witnessed: *Mary Lane*  
Mary Lane

Subscribed and sworn to before me by applicant and corroborating witnesses at Cincinnati, Ohio

this 19 day of December, 1942.

[SEAL]

*John E. Rothgeb*  
John E. Rothgeb  
Notary Public.

READ CAREFULLY

Amounts due to the estate of deceased officers of the United States are payable primarily to the executor or administrator of the estate of such officers. In each such case a short certificate of letters testamentary or of administration, if issued, with a showing whether still in force and effect, and this application signed by the executor or administrator, shall be submitted to the proper official.  
If no executor or administrator has not been and will not be appointed and an amount not in excess of \$200 is due to the estate of a deceased officer of the United States, the amount due may be paid to the person or persons who under the laws of the domicile of the decedent or an heirship of the estate would be entitled to receive the money if administration were had. In such case this form of application should be executed by such person or persons and submitted to the proper official.  
In case of an incompetent officer, a short certificate showing the appointment and qualification of a guardian or committee of the estate of the incompetent, whether bond is required, has been given, and whether appointment is still in force and effect, and application on this form for the payment of the sum or sums from the United States, signed by the guardian or committee, shall be submitted to the proper official.  
Payments to be made on this form are for the convenience and accommodation of the claimants and the burden of proving the conditions under which such payments may be made rests upon them.

Standard Form No. 1055 (back).



## CHAPTER 3

PAY OF CONTRACT SURGEONS, WARRANT OFFICERS,  
FLIGHT OFFICERS, ARMY NURSES, DIETITIANS, AND  
PHYSICAL THERAPY AIDES

## SECTION I

## CONTRACT SURGEONS

**301. General.**—The term “contract surgeon” does not necessarily refer to a surgeon. It is a general term applied to civilian physicians performing service for the Army under a contract. Contract surgeons are divided into two classes: those devoting their entire time, and those devoting only part of their time to the Army. The former are known as contract surgeons serving full time, while the latter are referred to as contract surgeons serving part time.

**302. Pay of contract surgeons serving full time.**

**302.1. Pay period.**—Contract surgeons serving full time receive the base pay authorized for commissioned officers of the second pay period (\$166.67 per month). Contract surgeons, however, are not promoted to higher grades and pay periods, regardless of the length of their service. (AR 35-1920.)

**302.2. Longevity.**—Contract surgeons do not receive increased pay for longevity. Thus, even though he has been in service for 10 years, a contract surgeon's pay remains at \$166.67, which is the base pay of the second pay period.

**303. Pay of contract surgeons serving part time.**—Contract surgeons serving part time do not receive a uniform schedule of pay; they are paid according to the services they perform. The service which a contract surgeon serving part time may perform is stipulated in his contract. Thus the compensation which he may receive is dependent upon the terms of his contract. (AR 40-30.) See illustration of W. D., M. D. Forms No. 44 (Contract with a Private Physician for Full Time Service as Contract Surgeon, U. S. Army) and No. 44a (Contract with a Private Physician for Service as Contract Surgeon, U. S. Army) (on pp. 302, 304).

**304. Date from which pay accrues.**—The date on which the pay of a contract surgeon commences is the date on which the contract goes into effect. This date is set by the contract.



**CONTRACT WITH A PRIVATE PHYSICIAN FOR FULL TIME SERVICE  
AS CONTRACT SURGEON, U. S. ARMY**

**This Contract**, entered into this ..... day of ....., 193 , at  
....., in the State of ....., between  
....., United States Army, and  
....., M. D., of ....., in the State of  
....., WITNESSETH: That for the consideration hereinafter mentioned  
the said ....., M. D., promises and agrees to perform the duties of  
a medical officer, agreeably to Army Regulations, and the said .....  
....., United States Army,  
promises and agrees, on behalf of the United States, to pay, or cause to be paid, to the said  
..... M. D., the pay authorized by law for Contract Surgeons  
serving full time, during the continuance of this contract, both when on duty and when absent  
therefrom by proper authority (the regulations as to leaves of absence for commissioned officers  
governing), and subsistence and rental allowances as authorized by law. When on station at  
or leave of absence from a post where quarters in kind are furnished by the United States, the  
said ....., M. D., shall receive the quarters allowed by  
regulations to a First Lieutenant in the Medical Corps, U. S. Army, with the authorized allowances  
in kind of heat and light therefor; and, when traveling under orders, the travelling allowances  
prescribed by laws and regulations in force for the time. And it is furthermore agreed that, upon  
the determination of this contract, the said ....., M. D.,  
shall receive traveling allowances, as aforesaid, for actual travel only to .....  
.....; provided that the said contract is not annulled for misconduct or neglect  
of duty, in which case no traveling allowances will be furnished. All of which shall be his full  
compensation, and in lieu of all emoluments not herein enumerated. It is mutually agreed and  
understood that this contract shall continue at least .....  
unless sooner determined by the Surgeon General of the Army, the surgeon of a department,  
corps area or mobilized division, or the chief surgeon of an expeditionary force.

It is furthermore stipulated in conformity to the requirements of Section 3741 of the Revised  
Statutes, that no member of, or delegate to, Congress shall be admitted to any share or part in  
this contract, or to any benefit to arise therefrom.

WITNESSES:

PRINCIPALS:

..... as to .....  
....., U. S. Army.  
..... as to ..... M. D.

NOTE 1.—Contracts with private physicians unless made by the Surgeon General himself should be executed in quadruplicate; two numbers to be forwarded to the Surgeon General for his action and record; one to be given to the physician contracted with, and one to be retained by the officer making the contract.  
NOTE 2.—Accounts arising under this contract will be paid by the Finance Department.

W. D., M. D. Form No. 44.

March 1, 1943

PAY OF CONTRACT SURGEONS, ETC.

TM 14-250

304

**SPECIAL CONTRACT WITH A PRIVATE PHYSICIAN FOR SERVICE  
AS CONTRACT SURGEON, U. S. ARMY**

This Contract, entered into this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_, in the State of \_\_\_\_\_, between the Surgeon General of the United States Army, and Dr. \_\_\_\_\_ of \_\_\_\_\_, in the State of \_\_\_\_\_, WITNESSETH: That for the consideration hereinafter mentioned the said Dr. \_\_\_\_\_ promises and agrees to perform the duties of a medical officer, agreeably to Army Regulations, at \_\_\_\_\_; and the said Surgeon General, U. S. Army, promises and agrees, on behalf of the United States, to pay or cause to be paid, to the said Dr. \_\_\_\_\_ the sum of \_\_\_\_\_ dollars a month during the continuance of this contract, which shall be his full compensation, and in lieu of all allowances and emoluments, any provisions of Army Regulations to the contrary notwithstanding. It is understood and agreed that the satisfactory discharge, as determined by the commanding officer of \_\_\_\_\_ of Dr. \_\_\_\_\_'s obligation under this contract contemplates and requires that Dr. \_\_\_\_\_ shall give priority to the performance of the duties herein provided for over his private practice; but that such requirement shall not entail a relinquishment of his private practice. It is further agreed that, for each day or part thereof that Dr. \_\_\_\_\_ does not, for any reason, perform all the duties required of him as a medical officer as herein provided, there shall be deducted from his pay the equivalent of pay for one day computed upon the basis of the stipulated monthly rate. No further deduction or charge against Dr. \_\_\_\_\_ by virtue of such failure shall be made. It is mutually agreed and understood that this contract shall continue at least \_\_\_\_\_, if not sooner determined by the Surgeon General of the Army.

It is furthermore agreed and understood, in conformity to the requirements of Section 3741 of the Revised Statutes, that no Member of or Delegate to Congress shall be admitted to any share or part in this contract, or to any benefit to arise therefrom.

Witnesses:

Principals:

\_\_\_\_\_ as to \_\_\_\_\_  
For the Surgeon General, U. S. Army.  
\_\_\_\_\_ as to \_\_\_\_\_  
M. D.

W. D., M. D. Form No. 44a.

**305. Authorized and unauthorized leave.**—Where their contracts so provide, contract surgeons are entitled to leave under the same conditions as the commissioned officers, except for the differences set forth in paragraphs 305.1 and 305.2. This means that their pay status, not only during authorized leave but also during unauthorized leave, is as described in paragraphs 207 and 208, respectively. This rule applies only to contract surgeons serving full time; contract surgeons serving part time are *not* entitled to any leave. (AR 35-1920).

**305.1. Sick or ordinary leave under two or more contracts.**—Contract surgeons who have served continuously under two or more contracts are not entitled to credit for leave which accrued but was not taken under a prior contract. For example, a contract surgeon who has been in service for 2 years under one contract is entitled during the 2 years to 60 days' leave. If his 2 years' service is performed under one contract, he may avail himself of the 60 days' leave either at any time in the second year or in installments, part in the first year, not exceeding 30 days, and the remainder in the second year. If, however, the 2 years' service is performed under two annual contracts, he may avail himself of only 30 days' leave in 1 year; 30 days while the first contract is in effect, and another 30 days while the second contract is in effect. Should he fail to take any leave in the first year (during the period of the first contract), he would lose all accrued leave in the first year and he would be entitled to only 30 days' leave in the second year (during the period of the second contract). (AR 35-1920.)

**305.2. Indorsement of leave on contract.**—The dates of commencement and termination of a leave, as well as its duration, must be indorsed on the contract surgeon's contract by the commanding officer of the post, camp, or station. (AR 40-30.) For example, a contract would be indorsed as follows:

Granted 10 days' ordinary leave commencing Sept. 11/42.

Returned to duty Sept. 20/42.

**306. Partial and casual payments.**—Contract surgeons may receive partial and casual payments under the same rules and regulations as commissioned officers. (See pars. 210 and 211.)

**307. Notation of pay data on contract.**—When receiving payments, contract surgeons are required to submit their contracts to the disbursing officers for notation thereon of the payments made to them. (AR 40-30.)

**308. Final pay of contract surgeons.**

**308.1. General.**—The final pay account of a contract surgeon must be forwarded for settlement to the Finance Officer, U. S. Army, Washington, D. C. The procedure to be followed is the same as in the case of commissioned officers described in paragraph 232.

**308.2. Certificate of nonindebtedness on entry upon new contract.**—When the contract of a contract surgeon is annulled to enable him to enter into a new contract on the following day, his pay account should contain a notation to that effect. This eliminates the need for a certificate of nonindebtedness. (AR 35-1920.) For example, a surgeon whose contract is annulled as of September 21, 1942, and who enters into a new contract on September 22, 1942, would have the following remark noted on his final voucher:

Contract No. 156, dated April 15, 1942, annulled September 21, 1942.

Entered on new contract No. 159 September 22, 1942.

## SECTION II

### WARRANT OFFICERS

**309. General.**—Among the military personnel of the Army, warrant officers take rank next below second lieutenants. The various grades of this class of officers are listed in column 1 of table II.

**310. Pay of warrant officers.**—The monthly rates of pay of warrant officers are presented in table II. It will be noted that warrant officers (junior grade) and flight officers, also second mates and second assistant engineers of the Army Mine Planter Service, receive the same pay as commissioned officers of the first pay period. The pay of first mate, first assistant engineer, and chief engineer of the Army Mine Planter Service does not fall into pay periods. For those officers Congress specifically set the rates shown in the table. Normally, the chief warrant officers' pay is the same as that set by Congress for chief engineers of the Army Mine Planter Service. The Secretary of War, however, may designate chief warrant officers to receive the base pay of either the third or the fourth pay period of commissioned officers. The pay of a master, Army Mine Planter Service, is the same as that of a commissioned officer in the third pay period. No warrant officer, however, may receive for base pay, pay for length of service, and allowances for subsistence and quarters a sum in excess of \$458.33 per month. Deduction of the necessary amount should be made from the rental allowance. (Bull. No. 28, W. D., 1942.)

**310.1. Note to table II, on warrant officers' and flight officers' pay.**—With the exception of the flight officer, all the officers listed in

TABLE II.—*Monthly rates of pay, warrant officers and flight officers, Army of the United States*

(1)	(2)	Pay for years of service counted for longevity										
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grade	Pay period	3 years or less	Over 3 years	Over 6 years	Over 9 years	Over 12 years	Over 15 years	Over 18 years	Over 21 years	Over 24 years	Over 27 years	Over 30 years
Chief warrant officer <sup>1</sup> .....	4	\$250.00	\$262.50	\$275.00	\$287.50	\$300.00	\$312.50	\$325.00	\$337.50	\$350.00	\$362.50	\$375.00
Chief warrant officer <sup>1</sup> .....	3	200.00	210.00	220.00	230.00	240.00	250.00	260.00	270.00	280.00	290.00	300.00
Master, AMPS <sup>2</sup> .....												
Chief warrant officer.....		175.00	183.75	192.50	201.25	210.00	218.75	227.50	236.25	245.00	253.75	262.50
Chief engineer, AMPS <sup>2</sup> .....												
First mate, AMPS <sup>2</sup> .....		162.50	170.63	178.75	186.88	195.00	203.13	211.25	219.38	227.50	235.63	243.75
First assistant engineer, AMPS <sup>2</sup> .....												
Warrant officer (junior grade).....												
Flight officer.....	1	150.00	157.50	165.00	172.50	180.00	187.50	195.00	202.50	210.00	217.50	225.00
Second mate, AMPS <sup>2</sup> .....												
Second assistant engineer, AMPS <sup>2</sup> .....												

<sup>1</sup> Normally, a chief warrant officer receives the same pay as a chief engineer, Army Mine Planter Service, but the Secretary of War may designate chief warrant officers to receive the base pay of the third and fourth pay periods.

<sup>2</sup> Army Mine Planter Service.

NOTE.—No warrant officer may receive for base pay, pay for length of service, and allowances for subsistence and rental of quarters a sum in excess of \$458.33 per month. Deduction of the necessary amount should be made from his rental allowance.

column 1 of this table are warrant officers. Those listed as master, as chief engineer, and all mates, and all assistant engineers are serving in the Army Mine Planter Service. Outside of the Army Mine Planter Service there are only two grades of warrant officers, that is, chief warrant officer and warrant officer (junior grade). (AR 610-10.)

**310.2. Retired warrant officers recalled to active duty.**—When on active duty, retired warrant officers receive the same pay as warrant officers on the active list. (AR 35-1760.)

**311. Date from which pay accrues.**

**311.1. On appointment.**—The pay of a warrant officer commences with the date on which he accepts his appointment. His acceptance, however, may or may not be expressed in formal writing; entrance upon duty implies acceptance, and in such case the date of entrance is considered the date of acceptance. Take, for instance the appointment of Emil F. Berg as temporary warrant officer (junior grade) in the Army of the United States. The order of his appointment was dated May 5, but he formally accepted it on May 6. His pay as warrant officer (junior grade), therefore commenced with May 6. Had he made no formal acceptance of the appointment on May 6, but had entered on his duties as a warrant officer on that day, his pay would still have commenced with May 6. (AR 35-2220.)

**311.2. On promotion.**—The promotion of warrant officers is not required by law. Nevertheless a warrant officer (junior grade) may be promoted to the grade of chief warrant officer. Such promotion, however, is in the nature of a new appointment. Pay in the new grade, therefore, accrues from the date of acceptance of the new appointment (promotion), or, if not formally accepted, from the date of entry upon his new duties. To illustrate, assume that Warrant Officer Berg was promoted to the grade of chief warrant officer on order dated October 10. He made no formal acceptance of the appointment (promotion), but began his duties as chief warrant officer on October 15. His pay as a chief warrant officer therefore began with October 15. (AR 35-2220.)

**312. Authorized leave and other absences.**—The pay of warrant officers, whether on authorized or on unauthorized leave, and while interned, prisoners of war, or reported missing, is governed by the rules and regulations described for commissioned officers in paragraphs 207, 208, and 209. (AR 610-5; AR 605-115.)

**313. Partial and casual payments.**—The conditions under which warrant officers may receive partial or casual payments are the same as for commissioned officers. The provisions governing are discussed in detail in paragraphs 210 and 211.

**314. Officer's pay data card.**—The pay data card furnished warrant officers is the same as that furnished commissioned officers. The procedure is outlined in paragraph 212.

**315. Pay for longevity.**

**315.1. General.**—Warrant officers receive a 5 percent increase of their *base* pay following the completion of each 3 years of service up to 30 years. (Bull. No. 28, W. D., 1942.)

**315.2. Pay upon which longevity is computed for warrant officers.**—The percentage increase of a warrant officer's pay on account of length of service is computed upon his *base* pay (the amount in column 3, table II). It will be noted that the base pay does not include any additional items of pay or allowances, such as foreign service pay, sea duty pay, etc. (Bull. No. 28, W. D., 1942.)

**315.3. Service which may be counted for longevity pay.**—The provisions of paragraph 203 listing all types of service to be counted for pay purposes for commissioned officers have equal application in computing the longevity pay of all warrant officers, except that all such service must be *active*, including active National Guard under State control.

**316. Statement or certificate of service.**—See paragraph 219.2.

**317. Additional items of pay.**—Warrant officers may receive the following items of additional pay: flying pay, pay for foreign service and sea duty, parachutist pay, and pay for Distinguished-Service Medal. Warrant officers receive an increase of 20 percent of their *base* pay for foreign service or sea duty. (Bull. No. 28, W. D., 1942.) In all other respects the regulations governing additional pay for warrant officers are the same as for commissioned officers. For flying pay see paragraph 221; and for pay for Distinguished-Service Medal see paragraph 225.

**318. Pay on separation from service.**—Warrant officers may be separated from active service by dismissal, discharge, retirement, resignation, death, and by being dropped from the rolls of the Army. With the exception of paragraphs 318.1 and 318.2, the regulations governing are the same as for commissioned officers. (See sec. IV, ch. 2.)

**318.1. Warrant officer dropped from rolls.**—The Secretary of War may drop from the rolls of the Army any warrant officer who has been absent from duty for 3 months without leave, or who has been absent in confinement in a prison or penitentiary for a period of 3 months upon final conviction by a court of competent jurisdiction. (AR 610-5.)

**318.2. Warrant officer discharged to accept commission.**—The provisions governing final pay vouchers are waived in the case of warrant officers who are discharged to accept extended active duty under their Reserve commissions. Any indebtedness at the time of their discharge may be collected from their current active duty pay. (AR 35-1740.)

### SECTION III

#### FLIGHT OFFICERS

**319. General.**—The title "Flight Officer" was created for the Army Air Forces by the act of July 8, 1942. Flight officers have the rank of warrant officer, junior grade, and rank from date of appointment. (AR 35-2220.)

**320. Pay and allowances.**—Flight officers receive the pay and allowances of a warrant officer, junior grade, including longevity pay.

**320.1. Statement or certificate of service.**—Flight officers may obtain their statement of service from the commandant of the aviation cadet course school upon completion of such school training or in lieu thereof may certify to their own service as provided for in paragraph 219.2.

**320.2. Uniform and equipment allowance.**—Flight officers are entitled to an allowance of \$250 for uniform and equipment. (Fin. Bull. 142, 1942.)

**320.3. Additional items of pay.**—The additional items of pay in the case of warrant officers outlined in paragraph 317 have equal application to flight officers.

**320.4. Pay on separation from service.**—The provisions of paragraph 318 dealing with payments to warrant officers on separation from the service have equal application to flight officers.

### SECTION IV

#### ARMY NURSES, DIETITIANS, AND PHYSICAL THERAPY AIDES

**321. Army nurses.**

**321.1. Rank and pay periods.**—The act of December 22, 1942, provides that during the present war and for 6 months thereafter members of the Army Nurse Corps will have the relative rank and will receive the pay, subsistence, and rental allowances as prescribed



## 321.2

## OFFICERS' PAY AND ALLOWANCES

by law for commissioned officers without dependents, in the six grades as follows:

Relative rank	Title	Pay period
Colonel.....	Superintendent.....	6
Lieutenant colonel.....	{ Assistant superintendent <sup>1</sup> .....	5
	{ Director <sup>1</sup> .....	5
Major.....	{ Assistant superintendent <sup>1</sup> .....	4
	{ Director <sup>1</sup> .....	4
Captain.....	{ Assistant superintendent.....	3
	{ Assistant director.....	3
First lieutenant.....	Chief nurse.....	2
Second lieutenant.....	{ Head nurse.....	1
	{ Nurse.....	1

<sup>1</sup> When designated by the Secretary of War.

**321.2. Pay table.**—As all nurses are paid on the same basis as commissioned officers, the rates of pay shown in table I apply.

**321.3. Longevity pay.**—Effective December 22, 1942, Army nurses are entitled to longevity increase of 5 percent for each 3 years' service up to 30 years based on the following service:

- Active service as members of the Army Nurse Corps;
- Active service as members of the Navy Nurse Corps; and
- Active service as Reserve nurses since February 2, 1901.

**321.4. Additional items of pay.**—Army nurses may receive additional pay for foreign service or sea duty and for flying.

(1) *Foreign service or sea duty pay.*—Effective December 22, 1942, Army nurses are entitled to pay for foreign duty or sea duty at the rate of 10 percent of base pay under the same conditions as commissioned officers. (See par. 223.)

(2) *Flying pay.*—The rules governing flying pay are the same as for commissioned officers (see ch. 5). All nurses on flying duty and so designated are considered nonflying officers and are entitled to the \$60 per month additional in lieu of the 50 percent increase. In order to be entitled to the 50 percent increase they must have been given an aeronautical rating. (Fin. Bull. 4, 1943.)

**322. Date from which pay accrues.**

**322.1. Original appointment.**—The pay of Army nurses begins with the date on which they accept their appointments. This acceptance, however, need not be expressed in formal writing; entrance upon duty implies acceptance, and in such case the date of entrance is considered the date of acceptance. Take, for example, the appoint-

ment of Marian M. Moore as a second lieutenant in the Army Nurse Corps. The order of her appointment was dated June 7, but she formally accepted it on June 8. Her pay as an Army nurse, therefore, commenced with June 8. Had she made no formal acceptance of the appointment on June 8, but had entered on her duties as a nurse on that day, her pay would still have commenced with June 8. (AR 35-2020.)

**322.2. Promotion after December 7, 1941.**—The provisions of paragraph 205.1 dealing with promotion of commissioned officers after December 7, 1941 have equal application to Army nurses.

**323. Authorized leave and other absences.**—The pay of Army nurses, whether on authorized or on unauthorized leave, and while interned, prisoners of war, or reported missing, is governed by such rules and regulations prescribed for commissioned officers in paragraphs 207 and 208 as are not inconsistent with paragraphs 323.1 to 323.3, inclusive.

**323.1. Leave year.**—Army nurses are entitled to cumulative leave of absence with pay at the rate of 30 days for each *calendar* year's service in the Army Nurse Corps, but their period of leave at one time cannot exceed 120 days in any 1 calendar year. In addition to these 120 days, however, in case of illness or injury incurred in line of duty, they are allowed sick leave not exceeding 30 days in any 1 calendar year. (AR 35-2020.)

**323.2. Excess leave.**—Nurses do not receive pay while absent on excess leave.

**323.3. While prisoner of war or reported missing.**—The pay of an Army nurse while a prisoner of war, officially reported missing, missing in action, or interned in a neutral country, is governed by the rules and regulations prescribed for commissioned officers in paragraph 209.

**324. Partial and casual payments.**—The rules governing partial and casual payments for Army nurses are the same as those for commissioned and warrant officers. (AR 35-1360.) This subject is treated in paragraphs 210 and 211.

**325. Officer's pay data card.**—The pay data card for Army nurses is the same as for commissioned officers. This is described in paragraph 212.

**326. Certificate of service.**—An Army nurse's record of service may be obtained from her letter of assignment or appointment. Where additional pay for longevity is claimed by an Army nurse she may certify to her own service in the same manner as prescribed in paragraph 219.2 for commissioned officers.

**327. Pay on separation from service.**—Except as provided below, the rules and regulations governing the pay of Army nurses upon separation from the service are the same as for commissioned officers. This topic is treated in detail in section IV of chapter 2.

**327.1. Final pay voucher of Regular Army nurse.**—The final pay voucher of a nurse who resigns, is dismissed, or is honorably discharged from the Regular Army will be forwarded through the Office of The Surgeon General to the Finance Officer, U. S. Army, Washington, D. C. for settlement. This voucher should be accompanied by two copies of separation orders and the nurse's letter of appointment, in addition to the Transcript Statement of Account prescribed in paragraph 233. (AR 35-2020.)

**327.2. Final pay voucher of Reserve nurse.**—(1) *By whom paid.*—The final pay account of a Reserve nurse of the Army Nurse Corps is submitted to and paid by the disbursing officer at the station where she is discharged. Her final pay account must be accompanied by her letter of assignment to active service as a Reserve nurse.

(2) *Certificate of nonindebtedness.*—The final pay account of a Reserve nurse must also be accompanied by a certificate of non-indebtedness accomplished by herself duly supported by a certificate from the commanding officer of her last duty station. The required certificates are set forth in paragraph 232 and should be stated on both copies of the pay account. (Cir. No. 91, W. D., 1941.)

**328. Dietitians and physical therapy aides.**

**328.1 Rank and pay periods.**—The act of December 22, 1942, authorizes during the present war and 6 months thereafter the appointment of female dietetic and physical therapy personnel, who will have the relative rank and receive the pay, subsistence, and rental allowances prescribed by law for commissioned officers without dependents in the third to the first pay periods as indicated below:

Relative rank	Dietitians	Physical therapy aides	Pay period
Major.....	Director of dietitians <sup>1</sup> ..	Director of physical therapy aides. <sup>1</sup>	3
Captain.....	Chief dietitian.....	Chief physical therapy aides.	3
First lieutenant.....	Head dietitian.....	Head physical therapy aide.	2
Second lieutenant....	Dietitian.....	Physical therapy aide..	1

<sup>1</sup>When designated by the Secretary of War.

**328.2. Pay table.**—As all dietitians and physical therapy aides are paid on the same basis as commissioned officers, the rates of pay shown in table I apply.

**328.3. Longevity pay.**—Effective December 22, 1942, dietitians and physical therapy aides are entitled to longevity increase of 5 percent for each 3 years' service up to 30 years, based on all active full-time service (except as a student or apprentice) in the dietetic or physical therapy categories rendered subsequent to April 6, 1917, as a civilian employee of the War Department.

**328.4. Date from which pay accrues.**—(1) *Original appointment.*—The pay of dietitians and physical therapy aides begins with the date on which they accept their appointments.

(2) *Promotion.*—A dietitian or physical therapy aide is entitled, on promotion, to pay of the higher grade from date of the order announcing the promotion.

**328.5. Foreign service or sea duty pay.**—Effective December 22, 1942, dietitians and physical therapy aides are entitled to foreign service pay or sea duty pay at the rate of 10 percent of base pay under the same conditions as commissioned officers. (See par. 223.)

**328.6. Additional provisions covering Army nurses to apply.**—As provided for in the act of December 22, 1942, certain rights, privileges, and gratuities accruing to members of the Army Nurse Corps are also applicable to dietitians and physical therapy aides.

(1) *Leave of absence.*—See paragraph 207.

(2) *Prisoners of war and reported missing.*—See paragraph 209.

(3) *Partial and casual payments.*—See paragraphs 210 and 211.

(4) *Officer's Pay Data Card.*—See paragraph 212.

(5) *Pay upon separation from service.*—See paragraph 327.

(6) *Final pay voucher.*—See paragraph 327.2.



## CHAPTER 4

## PAY OF OFFICERS OF WOMEN'S ARMY AUXILIARY CORPS

**401. General.**—This chapter deals with the pay of officers of the Women's Army Auxiliary Corps. This organization is not a part of the Army. The Women's Army Auxiliary Corps serves with the Army and the personnel are paid by the disbursing officers of the Army. The pay of officers of the Women's Army Auxiliary Corps will be covered in detail in this chapter. (Bull. No. 25, W. D., 1942, as amended by Bull. No. 54, W. D., 1942.)

**402. Statutory authority.**—The establishment of the Women's Army Auxiliary Corps was authorized by act May 14, 1942 (Bull. No. 25, W. D., 1942 as amended by Bull. No. 54, W. D., 1942). This act empowers the President to establish and organize such units of this Corps as he may from time to time determine to be necessary. In no event, however, may these units have a personnel in excess of 150,000. The purpose of this organization is to make available, when needed for national defense, the knowledge, skill, and special training of the women of the nation. As a first step in the establishment of the Corps, the President, on May 15, 1942, directed the Secretary of War to organize such units as he may deem necessary, with a membership not in excess of 25,000. (Bull. No. 25, W. D., 1942 as amended by Bull. No. 54, W. D., 1942.)

**402.1. Organization.**—(1) The officers of the Women's Army Auxiliary Corps are appointed by the Secretary of War. Their title and pay, however, are determined by Congress. The titles for which Congress provided in the act of May 14, 1942, are—

- (a) Director.
- (b) Assistant director.
- (c) Field director.
- (d) First officer.
- (e) Second officer.
- (f) Third officer.

(2) The number of these officers which may be appointed is determined by the Secretary of War, with the exception of the director, of whom Congress authorized only one. (Bull. No. 25, W. D., 1942 as amended by Bull. No. 54, W. D., 1942.)

**402.2. Term of service.**—The term of service for all members of the Corps is 1 year. The Secretary of War, however, may discharge

any member for cause, disability, or for the convenience of the Government. In time of national emergency, as in a time of war, for example, the Secretary of War may also extend the term of service to include the duration of the emergency, plus a period not in excess of 6 months following the termination of the emergency. (Bull. No. 25, W. D., 1942 as amended by Bull. No. 54, W. D., 1942.)

**403. Pay of Women's Army Auxiliary Corps officers.**

**403.1. Rates of pay.**—The pay of officers of the Women's Army Auxiliary Corps is—

Officers	Rates of pay	
	Annual	Monthly
Director.....	\$4, 000. 00	\$333. 33
Assistant director.....	3, 500. 00	291. 67
Field director.....	3, 000. 00	250. 00
First officer.....	2, 400. 00	200. 00
Second officer.....	2, 000. 00	166. 67
Third officer.....	1, 800. 00	150. 00

**403.2. Pay accounts.**—As illustrated below, the pay accounts of the Women's Army Auxiliary Corps officers are submitted, certified, and paid on War Department Form No. 336.

**403.3. Pay while undergoing medical and hospital treatment.**—Officers of the Women's Army Auxiliary Corps who suffer injury or contract disease in line of duty are entitled to hospitalization, rehospitization, and medical and/or surgical care in hospital or at their homes at Government expense. Further, they are entitled to pay and allowances, whether in kind or money, during such hospitalization or care in their homes, but not for more than a total period of 6 months after the termination of their active service. (Bull. No. 25, W. D., 1942 as amended by Bull. No. 54, W. D., 1942.)

**404. Payment from more than one Federal source.**

**404.1. General.**—Ordinarily a person drawing pay from the Federal Government at an annual rate of \$2,500 or over cannot be appointed to another Federal office to which a compensation is attached. In the acts of August 1, 1941 (Bull. No. 24, W. D., 1941), and April 7, 1942 (Bull. No. 19, 1942), Congress made an exception to this rule in the case of Federal employees who, subsequent to May 1, 1940, entered upon active military or naval service in the land or naval forces of the United States. This exception is also applicable to members of the Women's Army Auxiliary Corps.

March 1, 1943

TM 14-250

PAY OF OFFICERS OF WOMEN'S ARMY AUXILIARY CORPS 404.1

WAR DEPARTMENT  
Form 100-1 (Revised)  
Form approved by Comptroller General, U. S.  
September 21, 1942

WAR DEPARTMENT

PAY AND ALLOWANCE ACCOUNT

(Commissioned Officers, Army Nurses, Warrant Officers, Contract Surgeons)

APPROPRIATIONS:

212/30425 ~~XXXXXXXXXXXX~~, ~~XX~~ P. S. A. 1942-43 \$152.25  
FD 92 P 422-01

B. O. Pay No. 9834

PAID BY

Maj. Alfred Brown, PD  
Ft. Benj. Harrison, Ind  
Symbol #210280  
Station #384

APRIL 1943

(For use of paying office)

(1) THE UNITED STATES, Dr.,

To: M. Anita Anderson, 3rd Officer, WAAC, 1-500500

(Name of payee)

(Rank and organization)

(Serial No.)

(2) Station Ft. Benjamin Harrison, Ind.

Station No. \_\_\_\_\_

On duty at present station per Par. 1, S. O. No. 51, Hdqrs. WAAC, Ft. Des Moines, Ia. 10/29/42

Departed from \_\_\_\_\_, 19\_\_\_\_, Reported for duty at \_\_\_\_\_, 19\_\_\_\_

DEPENDENTS:

(3) Lawful wife \_\_\_\_\_

(State her Christian or given name in full and husband's surname and her address each month)

Unmarried children under 21 years of age \_\_\_\_\_

(State names, ages and addresses each month. Evidence of dependency attached hereto or filed with voucher No. \_\_\_\_\_)

(4) Dependent mother \_\_\_\_\_

(State her Christian or given name in full and husband's surname and her address each month)

During the current period for which allowances are claimed on account of my dependent mother I have contributed to her support the sum of \$\_\_\_\_\_, in cash or its equivalent, without any consideration in return, which contribution is her chief support, and each and every statement set forth in her affidavit dated \_\_\_\_\_, 19\_\_\_\_, (attached hereto), filed with voucher for the month of \_\_\_\_\_, 19\_\_\_\_, is true and correct, and so remains at this time, except \_\_\_\_\_

(State fully, changes occurring between date of last affidavit and closing of this voucher)

(5) For over \_\_\_\_\_ years' service; 1st pay period; \_\_\_\_\_ years completed on \_\_\_\_\_, 19\_\_\_\_

CREDITS:

(6) For base and longevity pay from April 1, 1943, to April 30, 1943, \$ 150.00

(7) For additional pay for \_\_\_\_\_, from \_\_\_\_\_, 19\_\_\_\_, to \_\_\_\_\_, 19\_\_\_\_

(8) For pay for \_\_\_\_\_ amount, \_\_\_\_\_, from \_\_\_\_\_, 19\_\_\_\_, to \_\_\_\_\_, 19\_\_\_\_, of which I was the actual and exclusive owner, which (was or were) suitable for the military service, and maintained at \_\_\_\_\_

(9) For subsistence allowance from April 1, 1943, to April 30, 1943, \$ 21.00

(10) For rental allowance from \_\_\_\_\_, 19\_\_\_\_, to \_\_\_\_\_, 19\_\_\_\_, during which period I was not assigned adequate quarters at my permanent station; if without dependents, I was not on field or sea duty; if with dependents, I did not occupy with them any public quarters assigned to me without charge at any station, nor did any of them occupy public quarters assigned to them or to any other officer or his dependents, except for bona fide social visits.

TOTAL CREDITS \$ 171.00

DEBITS:

(11) Class "D" Government Insurance Premium

(12) Class "E" Allotment

(13) Class "N" National Service Life Insurance

(14) Due United States for

Class "B" Allotment

TOTAL DEBITS \$ 18.75

NET BALANCE \$ 152.25

(15) On \_\_\_\_\_ (ordinary or sick) leave or absence; Departed \_\_\_\_\_, 19\_\_\_\_, under Par. \_\_\_\_\_, S. O. No. \_\_\_\_\_, Hdqrs. \_\_\_\_\_, 19\_\_\_\_; extended by Par. \_\_\_\_\_, S. O. No. \_\_\_\_\_, Hdqrs. \_\_\_\_\_, 19\_\_\_\_; Returned \_\_\_\_\_, 19\_\_\_\_

(16) I certify that the foregoing statement and account are true and correct; that payment therefor has not been received; and that payment to me as stated on the within pay voucher is not prohibited by any provisions of law limiting the availability of the appropriation(s) involved.

Place to my credit with \_\_\_\_\_

(SIGN ORIGINAL ONLY)

Name

M. Anita Anderson

Rank

3rd Officer, WAAC

Date April 30, 1943

(17) I certify that during the period for which rental allowance is claimed on this voucher the above officer was not assigned adequate quarters at his permanent station.

(SIGN ORIGINAL ONLY, ON MEMORANDUM, TYPE OR PRINT NAME AND RANK)

Name

Rank

Commanding Officer

Date \_\_\_\_\_, 19\_\_\_\_

(18) Paid by (Check (s) No. (s) 86132, dated April 30, 1943, for \$ 152.25

Cash, \$\_\_\_\_\_, on \_\_\_\_\_, 19\_\_\_\_

(SIGN ORIGINAL ONLY)  
Payee

(on Treasurer of the United States in favor of payee named above)

Illustrates treatment of War Bond Allotment effective April, 1943 (par. 709).

War Department Form No. 336.



**404.2. Payment for civilian leave.**—Officers of the Women's Army Auxiliary Corps who enter service from civilian employment with the Federal Government are entitled to be paid for their accumulated or current accrued leave in their civilian employment while receiving pay as members of the Women's Army Auxiliary Corps (21 Comp. Gen. 1116). To illustrate, when Miss Mary Smith left her civilian employment with the Federal Government to accept a commission in the Women's Army Auxiliary Corps, she had an accrued leave of 2 months to her credit. Her salary was \$3,200 a year and, therefore, ordinarily she would not be entitled to receive pay for the accrued leave while receiving pay for another position held in the Federal service. Under the acts referred to in paragraph 404.1, however, she is now entitled to pay for both her accrued leave in civilian employment and as an officer in the Women's Army Auxiliary Corps at the same time.

**404.3. When receiving benefits under Servicemen's Dependents Allowance Act.**—Officers of the Women's Army Auxiliary Corps receiving benefits under the Servicemen's Dependents Allowance Act of 1942 (Bull. No. 29, W. D., 1942) are permitted to continue to receive such benefits while receiving pay and allowances as members of the Women's Army Auxiliary Corps. This rule is not based on the acts referred to in paragraph 404.1. Nevertheless, it is not in conflict with the law prohibiting double compensation to Federal employees; payments under the Servicemen's Dependents Allowance Act of 1942 are not considered compensation for service rendered by the recipient.

**404.4. When receiving pension.**—Officers of the Women's Army Auxiliary Corps who are entitled to a pension are permitted to receive such pension while drawing pay and allowances as members of the Women's Army Auxiliary Corps. Receipt of a pension is not considered a compensation for service rendered by the recipient and, therefore, this rule is not in conflict with the law prohibiting double compensation to Federal employees.

**405. Date from which pay accrues.**—The date from which pay accrues to officers of the Women's Army Auxiliary Corps is the date of acceptance of their appointment.

**406. Leave of absence.**—Officers of the Women's Army Auxiliary Corps on leave, both authorized and unauthorized, are treated for pay purposes the same as the commissioned officers of the Army of the United States (see sec. I, ch. 2). (Bull. No. 25, W. D., 1942 as amended by Bull. No. 54, W. D., 1942.)

**407. Partial payments and Officer's Pay Data Card.**—The laws and regulations governing partial payments and the furnishing of pay data cards to officers of the Women's Army Auxiliary Corps are the same as for commissioned officers of the Army. For partial payments see paragraph 210, and for the pay data card see paragraph 212.

**408. Pay on separation from service.**—The Secretary of War may discharge any officer of the Women's Army Auxiliary Corps for cause, disability, or for the convenience of the Government.

**408.1. Effective date of discharge.**—Upon discharge, pay to officers of the Women's Army Auxiliary Corps accrues the same as in the case of commissioned officers of the Officers' Reserve Corps (see sec. IV, ch. 2). (WAAC Reg. (tentative), 1942.)

**408.2. Relieved from active duty and placed in inactive status.**—Officers of the Women's Army Auxiliary Corps may be relieved from active duty and subsequently recalled to active duty at any time during their period of service. While on an inactive duty status they are not entitled to pay. Further, when on inactive duty status they are not deemed officers or employees of the United States solely by reason of their appointments, commissions, or status as such members, or any other duties or functions which they perform. (Bull. No. 25, W. D., 1942 as amended by Bull. No. 54, W. D., 1942.)

**408.3. Provisions covering Reserve officers to apply.**—The regulations governing (1) to (4) below, in the case of officers of the Women's Army Auxiliary Corps, are the same as those which apply to Reserve officers. Each of these topics is discussed in detail in section IV of chapter 2.

- (1) Pay during terminal leave.
- (2) Final pay vouchers.
- (3) Certificate of nonindebtedness.
- (4) Transcript statement of account.



## CHAPTER 5

## FLYING PAY

## SECTION I

## DEFINITIONS OF TERMS

**501. General.**—When an officer is required by order of competent authority to participate regularly and frequently in aerial flights, and he actually performs a prescribed schedule of flights, he receives a 50 percent increase in his pay for such participation. This 50 percent increase is referred to as “flying pay.” In the case of “nonflying officers” (see par. 502.4) “flying pay” is a flat sum of \$60 a month. (Bull. No. 28 and No. 30, W. D., 1942.)

**502. Definitions.**—In the laws and regulations dealing with flying pay there are several technical terms, which for the sake of clarity are defined as follows:

**502.1. Qualified aircraft pilot.**—As used in this chapter, the term “qualified aircraft pilot” refers to an officer who on July 2, 1926 held an aeronautical rating as a pilot in the Army Air Corps, or who has since been given by competent authority an aeronautical rating as an aviator or pilot of service types of aircraft in the Army. (Bull. No. 28, W. D., 1942; AR 35-1480.)

**502.2. Qualified aircraft observer.**—As used in this chapter, the term “qualified aircraft observer” refers to an officer who has been given an aeronautical rating as an observer in the Army. (Bull. No. 28, W. D., 1942; AR 35-1480.)

**502.3. Flying officer.**—Normally a “flying officer” is defined as one who holds an aeronautical rating as a pilot of service types of aircraft of the Army, or who has received an aeronautical rating as an aircraft observer or as any other member of a combat crew. For the duration of the present war and 6 months thereafter the term also includes flight surgeons, and commissioned and warrant officers while undergoing flying training. (AR 95-60; Bull. No. 30 and No. 34, W. D., 1942.)

**502.4. Nonflying officer.**—A “nonflying officer” is one who is either commissioned in or detailed to the Army Air Forces, but who does not hold an aeronautical rating as a flying officer (as defined in par. 502.3). In addition, the term includes commissioned officers who are not detailed to the Army Air Forces, but who, under orders

of competent authority, are required to participate in flying. An aviation medical examiner as distinguished from a flight surgeon comes within the scope of a "nonflying officer." An officer under orders requiring an occasional flight is not a "nonflying officer" and is not entitled to flying pay. (Bull. No. 30, W. D., 1942; Fin. Bull. 123, 1942.)

**502.5. Aerial flight.**—The term "aerial flight" means a trip or journey in an aircraft. It begins when the aircraft takes off from rest and terminates when the aircraft next comes to a complete stop. (AR 35-1480.)

**502.6. Aviation accident.**—The term "aviation accident" means an accident in which an officer who is required to participate regularly and frequently in aerial flights is injured while an occupant of an aircraft or as the result of jumping from, being thrown from, or being struck by an aircraft or auxiliary thereof. (AR 35-1480.)

**502.7. Army Air Forces.**—The term "Army Air Forces" includes air force units and individuals assigned to duty with defense commands, task forces, base commands, and in theaters of operations. (Bull. No. 35, W. D., 1942.)

**502.8. Officer.**—The term "officer," as used in this chapter, applies with equal force to commissioned officers, warrant officers, flight officers, and Army nurses, unless by the context it is inapplicable. (AR 35-1480; Bull. No. 28, W. D., 1942.)

## SECTION II

### QUALIFICATIONS FOR FLYING DUTY

#### 503. General.

**503.1. Qualifications for all duty.**—Every officer who is a qualified aircraft pilot, and is fit for pilot duty, is required when commissioned in, or duly assigned or attached to the Army Air Forces (including those assigned to special, administrative, or fiscal duties), to participate regularly and frequently in aerial flights. An order requiring such flights is issued by the Commanding General of the Army Air Forces, and it remains in force for the entire period of an officer's commission in, assignment or attachment to the Army Air Forces, unless he is suspended from flying because of unfitness. (AR 35-1480.)

**503.2. Qualifications for limited duty.**—Every officer who is a qualified aircraft observer, or a qualified aircraft pilot, and is unfit for piloting duty but is fit and needed for other flying duty, may be required, when commissioned in, or duly assigned or attached to the

Army Air Forces, to participate regularly and frequently in aerial flights. An order requiring such flights is issued by the Commanding General of the Army Air Forces, and it remains in force for the entire period of an officer's commission in, or assignment or attachment to the Army Air Forces, unless he is suspended from flying because of unfitness. (AR 35-1480.)

**503.3. Others who may be required to fly.**—Officers, other than those specified in paragraphs 503.1 and 503.2, may be required to participate regularly and frequently in aerial flights in their capacity as "nonflying officers." In the case of officers falling under this designation in the Army Air Forces, orders for such requirements are issued by the Commanding General of the Army Air Forces; for officers in other arms and services of the Army, they are issued by the Secretary of War. Such orders remain in force for the entire period of an officer's assignment, unless he is suspended from flying because of unfitness. (AR 35-1480; Bull. No. 30, W. D., 1942.)

### SECTION III

## FLIGHT REQUIREMENTS

**504. Flight requirements for flying officers.**—In order to receive flying pay, an officer who is required to participate regularly and frequently in aerial flights must actually meet certain flight requirements. The requirements are as given below.

**504.1. One month.**—During 1 calendar month he is required to perform 10 or more flights totaling a flying time of at least 3 hours, or to have at least 4 hours in the air. To illustrate, during the month of June Captain Simon S. Smith, a flying officer, performed 10 flights totaling a flying time of 3 hours and 10 minutes. He was therefore entitled to flying pay for June. But take, for example, the case of First Lieutenant Lawrence L. Laughlin, a flying officer, who in the same month performed only 9 flights totaling a flying time of 2 hours and 50 minutes. Lieutenant Laughlin was short 1 flight and 10 minutes to qualify for flying pay in June, and therefore he was not entitled to receive flying pay at the end of June. Now, take another illustration, the case of Flight Officer Murray M. Morrow. He performed only 3 flights in June, but the total time he spent in the air in the course of those 3 flights amounted to 4 hours and 30 minutes. Since he needed only 4 hours of flying time to qualify for flying pay in June, he was entitled to flying pay for that month.

**504.2. Two months.**—If the requirements under paragraph 504.1 have not been met, an officer is allowed to make up for the deficiency

in the following month. Thus, if in 2 consecutive calendar months he makes 20 or more flights totaling a flying time of at least 6 hours, or has a total of 8 hours in the air, he is entitled to flying pay for both of these months. Take, for example, the second illustration in paragraph 504.1. There Lieutenant Laughlin was short of 1 flight and 10 minutes to qualify for flying pay in June. Now, assume that in July Lieutenant Laughlin had performed 11 flights totaling a flying time of 3 hours and 10 minutes. With 9 flights totaling a flying time of 2 hours and 50 minutes in June, his total number of flights and flying time in the 2 months amounted to 20 flights with a flying time of 6 hours. He is therefore entitled to flying pay for both June and July.

**504.3. Three months.**—(1) In case an officer has not performed the number of flights and the flying time required in 2 consecutive months, he is allowed an additional month to make up the deficiency. Thus, if in the third of 3 consecutive months he performs a sufficient number of flights and flying time to bring the total number of flights made in the 3 months to 30 and the flying time to 9 hours, or has a total of 12 hours in the air, he is entitled to flying pay for the entire 3-month period. To illustrate this rule, assume, for example, that Captain Flyhigh has the following number of flights and flying time to his credit in the months of June, July, and August:

Month	Number of flights performed	Duration of flights performed	
		Hours	Minutes
June.....	5	1	35
July.....	12	3	40
August.....	9	6	50
3-month total.....	26	12	5

(2) It will be noted in (1) above that in June Captain Flyhigh was short five flights and 1 hour 25 minutes of the requirements to be entitled to flying pay in that month. In July he met the flight requirements, and may be paid flying pay for that month, but was still short of the number of flights and flying time needed to make up the deficiency in June. In August he made only 9 flights, but had 6 hours and 50 minutes making an aggregate of time in the air of 12 hours and 5 minutes. Therefore, at the end of August he may be paid flying pay for the months of June and August.

**504.4. Definition of 3-month period.**—(1) When the flight requirements are not complied with during any 1 month, the deficiency may be made up in the immediately following 2 months. The question now is, when does the 3-month period begin? A new 3-month period does *not* commence with every month in which there is a failure to earn flying pay. Such a period commences only after the completion of a preceding 3-month period and there may be an intervening period. Such intervening period occurs if the enlisted man failed to earn flying pay in the preceding 3-month period or at least in the last month of that period. In this intervening period could fall any number of successive months immediately succeeding the completed period in which flying pay was not earned. When, however, the officer, in any month succeeding a completed period *does* earn flying pay, he paves the way for a succeeding 3-month period of grace. This new 3-month period then begins with any month in which flying pay is not earned. There is shown below a table indicating practically all of the situations that might arise in connection with flight requirements, and their reference to the commencement of a 3-month period. Likewise this chart could be equally applied in determining the commencement of a 2-month period.

TABLE DETERMINING COMMENCEMENT OF 3-MONTH PERIOD

(Assume officer met flight requirements through month of May or officer originally assigned to flying duty on June 1.)

Case No.	Requirements met for individual month (unless a 2- or 3-month unit indicated)			Three-month period would therefore commence—
	In June	In July	In August	
1-----	No-----			June <sup>1</sup>
2-----	Yes <sup>2</sup> -----	No-----		July <sup>1</sup>
3-----	Yes <sup>2</sup> -----	Yes <sup>2</sup> -----	No-----	August <sup>1</sup>
4-----	Yes <sup>2</sup> -----	Yes <sup>2</sup> -----	Yes <sup>2</sup> -----	September <sup>3</sup>
5-----	No-----	Yes <sup>2</sup> -----	No-----	June <sup>1</sup>
6-----	No-----	No-----	Yes <sup>2</sup> -----	June, September <sup>3</sup>
7-----	No-----	No-----	No-----	June <sup>1</sup>
8-----	No-----	Yes <sup>4</sup> -----	No-----	June, August
9-----	Yes <sup>2</sup> -----	No-----	Yes <sup>4</sup> -----	July, September <sup>3</sup>
10-----	No-----	No-----	Yes <sup>5</sup> -----	June, September <sup>3</sup>

<sup>1</sup> Another 3-month period will commence with a month of failure following one of success.

<sup>2</sup> Ten flights of at least 3 hours or a total of 4 hours in the air.

<sup>3</sup> Assume flight requirements for this month were not met.

<sup>4</sup> Twenty flights of at least 6 hours or a total of 8 hours in the air.

<sup>5</sup> Thirty flights of at least 9 hours or a total of 12 hours in the air.



(2) The following is an illustration of the rule stated in (1) above. Assume that the minimum time in the air has been met.

Flight requirements met through June.	<i>Flights</i>	<i>Payable</i>
Flights in July-----	5	No.
Flights in August-----	8	No.
Flights in September-----	11	Yes.
Flights in October-----	22	Yes.

In this example flying pay is payable only for September and October. The 3-month period began with July and ended with September. In order to receive flying pay for the 3-month period, the officer should have had 30 flights totaling a flying time of 9 hours in the air, or in lieu of this, 12 hours in the air regardless of the number of flights. The surplus flights made in October cannot be carried back to cover the deficiencies in July and August because October is the fourth month and such requirements must be made up within the 3 months. (4 Comp. Gen. 975.)

Flight requirements met through June.	<i>Flights</i>
Flights in July-----	5
Flights in August-----	12
Flights in September-----	9

(3) In the above example July is the first month in which flight requirements have not been met. It is, therefore, the first month of the 3-month period. In August the officer performed the flight requirements for August, plus two extra flights, and received flying pay for that month. He then had the month of September left to make enough flights to cover the deficiency in July. He not only failed to make up for the deficiency in July, but was also short of the requirements for September. As September closed the 3-month period, he lost the flying pay for the months of July and September.

Flight requirements met through June.	<i>Flights</i>
Flights in July-----	5
Flights in August-----	12
Flights in September-----	9
Flights in October-----	8
Flights in November-----	12
Flights in December-----	9

(4) Up to and including September the above example is the same as the previous one, in which the month of September closed a 3-

month period. October in this example, however, does not begin a new 3-month period because it is not the first month in which the officer failed to meet flight requirements. Had he performed 10 flights in September instead of the 9 shown in the example, October would have begun a new 3-month period. As it is, October is outside of any 3-month period, and is considered as the fourth month of a series. In November the officer had sufficient flights and therefore he is entitled to flying pay for that month, but the 2 extra flights cannot be used to cover the deficiency in October because October is not in a 3-month period with November. In December the officer again failed to meet flight requirements. He is therefore not entitled to flying pay at the end of the month; but as it follows a month in which he met flight requirements, it becomes the first month of a new 3-month period, and in the following 2 months, January and February, he may make sufficient flights to complete his deficiency for the month of December. (AR 35-1480; 6 Comp. Gen. 854.)

**504.5. Six-month period in which flights may be made up.—**The rule which allows any officer 2 months to make up the deficiency in flights he incurred in the first month of a series of 3 months has one exception to it. This exception is in the case of an officer who, due to the military operations of his command under combat conditions, is unable to perform the requisite flights in a 3-month period. Such officer may comply with the requirements by performing 60 or more flights totaling at least 18 hours, or in lieu of this, 24 hours in the air, over a period of 6 consecutive calendar months. If the requisite flights for any one of the 6 months have been met, payment for that month may be made at the end of that month. The fact that the officer has been unable to meet the flight requirements in 3 months for the reason stated must be certified to by his commanding officer. (Bull. No. 35, W. D., 1942.)

**504.6. Fractions of calendar month.—**(1) For fractions of a calendar month the number of aerial flights and the time in the air required will bear the same ratio to the number of flights and the time in the air required for a full calendar month as the period in question bears to a full calendar month. The fractional month, together with the ensuing 2 months, constitutes the first 3-month

period. The number of flights required for a fractional part of a month may be determined as follows (AR 35-1480) :

Days	Number	For last days in groups			
		Hours	Minutes	Time in air	
				Hours	Minutes
1-3	1		18		24
4-6	2		36		48
7-9	3		54	1	12
10-12	4	1	12	1	36
13-15	5	1	30	2	
16-18	6	1	48	2	24
19-21	7	2	6	2	48
22-24	8	2	24	3	12
25-27	9	2	42	3	36
28-30 (31)	10	3		4	

NOTE.—For an intermediate number of days, when on a number-of-flights basis, use 6 minutes for each day; when on an hourly basis use 8 minutes for each day. (6 Comp. Gen. 854.)

(2) *Example:* An officer is detailed to flight duty on July 12, and remains on flying duty throughout the month. For pay purposes the fraction of a month is 19/30ths. Applying the ratio rule in (1) above, the flight requirements are calculated as follows:

(1)		(2)		(3)		(4)
Hours required for days involved		Monthly hours requirements		Days involved		Days in complete month
?	is to	4	as	19	is to	30

(Answer: 2 hours and 32 minutes.)

Rule in proportion is that the product (result of multiplication process) of the means ((2) and (3) between the extremes) equals that of the extremes ((1) and (4) the outside items).

Thus,  $4 \times 19 = 76$ —product of the means; as one part of the extreme is 30, the other part is obtained by dividing 30 into 76, which equals  $2\frac{16}{30}$ , representing the number of hours. As  $\frac{1}{30}$  of an hour equals 2 minutes,  $\frac{16}{30}$  equals 32 minutes; therefore, the result is 2 hours and 32 minutes as time required in the air.

NOTE.—The alternate requirement on a flight basis, 7 (see table in (1) above for the 19-21 day period) can be obtained by the same principle and would call for 1 hour and 54 minutes (this represents 6 minutes added to the requirement for 18 days, the maximum in the group 16-18).

**504.7. Fractions of 2 consecutive calendar months.**—The flight requirements for fractions of 2 consecutive calendar months are determined in the same manner as the fractions of 1 calendar month. The fractions of the 2 consecutive months are considered as one unit, and the rule stated in paragraph 504.6 applies.

**504.8. Meeting flight requirements for particular period.**—

(1) Flight requirements for any particular period may be met at any time during such period.

(2) *Example:* On flying duty from May 29 to June 13, number of days on flying duty, 15.

Flights performed in May, 1 with 25 minutes in the air.

Flights performed in June, 4 with 1 hour 5 minutes in the air.

Total flights performed, 5 with 1½ hours in the air.

(3) The officer is credited with flying pay from May 29 to June 13, inclusive.

**504.9. Accumulation of flying time.**—An officer is not permitted to accumulate flying time in excess of the requirements in order to apply it against a subsequent month in which the minimum requirements are not met. (MS. Comp. Gen., A-48422, August 3, 1942.) For example, if he performs 15 flights in July and only 5 in August, he cannot apply the 5 excess flights in July to make up the deficiency in August. He is paid flying pay for July but not for August.

**505. Flight requirements for “nonflying officers.”**

**505.1. General.**—In order to receive flying pay, a nonflying officer is required to perform three or more flights within each 90-day period (3 months) without regard to the duration of such flights. These flights, however, must be performed pursuant to orders of competent authority.

**505.2. Meeting flight requirements during 90-day period.**—A nonflying officer may meet the flying requirements at any time during the 90-day period. He may perform one flight in each of the 3 months, or two flights in the first month and one flight in either of the 2 subsequent months, or three flights in any of the 3 months and none in the other 2 months. To illustrate—

(1) *Two flights in initial month and 1 flight in third month.*—A nonflying officer performing two flights in July (the initial month of the 90-day period) and one flight in September (the third month of the 90-day period) is entitled to flying pay at the end of each; *exempli gratia* July, August, and September.

(2) *Three flights in initial month and none in subsequent months.*—A nonflying officer performing three flights in July (the first month

of the 90-day period) and none in the subsequent 2 months is entitled to flying pay at the end of each of the months; *exempli gratia* July, August, and September.

(3) *No flight in initial and second months, but three flights in third month.*—A nonflying officer performing three flights in September (the third month of the 90-day period) and none in July and August (the first and second months) is entitled to flying pay for all three months at the end of September.

(4) *One flight in initial month and none in 2 subsequent months.*—A nonflying officer performing one flight in July (the initial month), none in August and September, and three in October is entitled to flying pay for July (one-third of the 90-day period). He is not entitled to flying pay for August and September, as these 2 months complete the 90-day period. He is entitled to flying pay for October, but, irrespective of the number of flights performed in this month, the officer could not receive flying pay for August and September.

(5) *Three flights in first 90-day period, one in second 90-day period, and three in first month of third such period.*—A nonflying officer who had three flights to his credit in the 90-day period ending on September 30, one in October, none in November and December, and three in January, had not performed three flights during the second 90-day period (October, November, and December) and therefore was entitled to flying pay for October and not for November and December. January was the beginning of the third 90-day period, and three flights having been made, he is entitled to flying pay for the month of January.

(6) *When flying duty commences on intermediate day of month.*—When a nonflying officer reports for duty on August 20, for example, and does not perform a flight during August, he must complete the required flights *within* the 90-day period, that is during the next 2 calendar months, September and October. Actually, the "90-day period" in this case is only a 73-day period. The reason for this is that when a nonflying officer reports for duty on a day other than the first of a month, the 90-day period is nevertheless computed retroactively from the first of the month.

#### SECTION IV

#### FLYING PAY

**506. Rate of additional pay for flying.**

**506.1. Flying officers.**—For flying officers the additional pay for flying is 50 percent of their pay.

**506.2. Nonflying officers.**—Nonflying officers receive a flat sum of \$60 additional pay per month for flying. (Bull No. 30, W. D., 1942; 21 Comp. Gen. 17; AR 35-1480.)

**506.3. Pay upon which flying pay is computed.**—The flying pay of a flying officer is computed on his base and longevity pay, additional pay for foreign service, and pay for Distinguished-Service Medal is issued in lieu of a certificate of merit and awarded him while serving as an enlisted man. Pay as aide, mounted pay, and allowances are *excluded* in computing flying pay. (AR 35-1480; 7 Comp. Gen. 427.)

**507. Preparation of voucher with flying pay as item.**—The voucher below (War Department Form No. 336) illustrates the monthly account of a flying officer.

**508. Flight Certificate and Schedule.**

**508.1. General requirements.**—Standard Form No. 1051 (Flight Certificate and Schedule), duly certified to by the commanding officer of the squadron or higher echelon or the post commander in a station complement, is required as evidence in support of an officer's claim for flying pay. This certificate is also illustrated above. It shows the dates, number, and duration of the flights which the officer performed. To indicate that this certificate accompanies the voucher on which claim is made for flying pay, it bears the voucher number as identification. Note also that on the left of the columns the Flight Certificate and Schedule states that the flight orders (P. O. No. 166 and P. O. No. 167 OCO AC) have been filed with the accounts of the disbursing officer for the period ending July 31, 1942.

**508.2. When certificate of flyer acceptable.**—For the duration of the war and for 6 months thereafter, officers are authorized to execute their own Flight Certificate and Schedule, when conditions prevent such accomplishment by their commanding officer. This situation may arise when, due to absence from his permanent station or through destruction of flight records, the officer claiming flying pay cannot obtain the necessary certification from his commanding officer. (AR 35-1360.)

**509. Date from which flying pay accrues.**—The flying pay of an officer commences with the date on which he reports and enters on flying duty (provided he meets the necessary flight requirements). The following examples illustrate this rule:

(1) An officer's order requiring aerial flights is dated December 1. He received this order on December 5 and reported for duty on the same day. For pay purposes this order is effective from December 5.

(2) This example is the same as above, except that the officer

WAR DEPARTMENT  
Form No. 336- Revised  
Form approved by Comptroller General, U. S.  
September 21, 1942

WAR DEPARTMENT  
**PAY AND ALLOWANCE ACCOUNT**  
(Commissioned Officers, Army Nurses, Warrant Officers, Contract Surgeons)

D. O. Vol. No. 1026

## APPROPRIATIONS:

212/30425 ~~XXXXXXXXXXXXXXX~~ E. S. A. 1942-43 \$398.74  
to 71 Fall-41

PAID BY  
Maj. E. T. Shall, FD  
Hickam Field, T.H.  
Symbol #210299  
Station #397  
OCTOBER 1942  
(For use of paying office)

- (1) THE UNITED STATES, Dr.,  
To: John E. Bliss 1st Lt., A.C. 0-118765 (OR)  
(Name of payee) (Rank and organization) (Serial No.)  
(2) Station Hickam Field, T.H. Station No. \_\_\_\_\_  
On duty at present station per Par. 4, S. O. No. 187, Hdqrs. W.D., June 1, 1942  
Departed from \_\_\_\_\_, 19\_\_\_\_, Reported for duty at \_\_\_\_\_, 19\_\_\_\_

DEPENDENTS:  
(3) Lawful wife Mrs. Verri Bliss, 1026 Park St., San Diego, Calif. or  
(State her Christian or given name in full and husband's surname and her address each month)  
Unmarried children under 21 years of age \_\_\_\_\_

(State names, ages and addresses each month. Evidence of dependency attached hereto or filed with voucher No. \_\_\_\_\_)  
is \_\_\_\_\_ accounts of \_\_\_\_\_

- (4) Dependent mother \_\_\_\_\_  
(State her Christian or given name in full and husband's surname and her address each month)  
During the current period for which allowances are claimed on account of my dependent mother I have contributed to her support the sum of \$ \_\_\_\_\_, in cash or its equivalent, without any consideration in return, which contribution is her chief support, and each and every statement set forth in her affidavit dated \_\_\_\_\_, 19\_\_\_\_, (attached hereto), filed with voucher for the month of \_\_\_\_\_, 19\_\_\_\_, is true and correct, and so remains at this time, except \_\_\_\_\_

(State fully changes occurring between date of last affidavit and starting of this voucher)

- (5) For over 9 years' service; 2 pay period; 9 years completed on June 1, 1942

CREDITS:	AMOUNT
(6) For base and longevity pay from <u>October 1,</u> 19 <u>42</u> to <u>October 31,</u> 19 <u>42</u>	\$ <u>191.67</u>
(7) For additional pay for <u>foreign service</u> , from <u>October 1,</u> 19 <u>42</u> to <u>October 31,</u> 19 <u>42</u>	<u>16.67</u>
For additional pay for <u>living</u> from <u>October 1,</u> 19 <u>42</u> to <u>October 31,</u> 19 <u>42</u>	<u>104.17</u>
(8) For pay for _____ amount, from _____, 19____, to _____, 19____, of which I was the actual and exclusive owner, which (was or were) suitable for the military service, and maintained at _____	
(9) For subsistence allowance from <u>October 1,</u> 19 <u>42</u> to <u>October 31,</u> 19 <u>42</u>	<u>43.40</u>
(10) For rental allowance from <u>October 1,</u> 19 <u>42</u> to <u>October 31,</u> 19 <u>42</u> during which period I was not assigned adequate quarters at my permanent station; if without dependents, I was not on field or sea duty; if with dependents, I did not occupy with them any public quarters assigned to me without charge at any station, nor did any of them occupy public quarters assigned to them or to any other officer or his dependents, except for bona fide social visits.	<u>75.00</u>
TOTAL CREDITS	\$ <u>430.91</u>

DEBITS:	AMOUNT
(11) Class "D" Government Insurance Premium	\$ <u>11.50</u>
(12) Class "E" Allotment	<u>15.00</u>
(13) Class "N" National Service Life Insurance	<u>5.67</u>
(14) Due United States for <u>Class A Pay Reservation</u>	<u>18.75</u>
TOTAL DEBITS	<u>18.75</u>
NET BALANCE	\$ <u>379.99</u>

- (15) On \_\_\_\_\_ (ordinary or sick) leave or absence; Departed \_\_\_\_\_, 19\_\_\_\_, under Par. \_\_\_\_\_, S. O. No. \_\_\_\_\_, Hdqrs. \_\_\_\_\_, 19\_\_\_\_; Returned \_\_\_\_\_, 19\_\_\_\_; extended by Par. \_\_\_\_\_, S. O. No. \_\_\_\_\_, Hdqrs. \_\_\_\_\_, 19\_\_\_\_

(16) I certify that the foregoing statement and account are true and correct; that payment therefor has not been received; and that payment to me as stated on the within pay voucher is not prohibited by any provision of law limiting the availability of the appropriation(s) involved.

Place to my credit with American Bank,  
Honolulu, T.H.

Date October 31, 1942

SHOW  
ORIGINAL  
ONLY

Name John E. Bliss  
Rank 1st Lt., A.C.

- (17) I certify that during the period for which rental allowance is claimed on this voucher the above officer was not assigned adequate quarters at his permanent station.

Date October 31, 1942

SHOW ORIGINAL ONLY. ON  
MEMORANDUM, TYPE OR  
PRINT NAME AND RANK

Name John Allen  
Rank 1st Lt., A.C.  
Commanding Officer

- (18) Paid by [Check(s) No. (s) 87964, dated October 31, 1942, for \$ 379.99 on Treasurer of the United States in favor of payee named above.]  
[Cash, \$ \_\_\_\_\_, on \_\_\_\_\_, 19\_\_\_\_, ORIGINAL ONLY) Payee \_\_\_\_\_]

U. S. GOVERNMENT PRINTING OFFICE 16-32829

War Department Form No. 336.

March 1, 1943

FLYING PAY

TM 14-250

509

Standard Form No. 1051  
Form approved by Comptroller General, U. S.  
August 14, 1935

No. 1036

FLIGHT CERTIFICATE AND SCHEDULE

Hickam Field, T. H., October 31,, 1942  
(Place) (Date)

I HEREBY CERTIFY that during the period  
October 1, 1942, to October 31, 1942,

I performed the flights listed on this schedule  
under orders involving flying issued by

P.O. #166,000 AC  
(Competent authority)

P.O. #167,000 AC

dated July 1, 1942,

effective July 6, 1942  
(Date of reporting and entering on duty)

~~none of which is filed herewith~~ with the accounts

of Major E. T. Small, P.D.,

disbursing officer, for the period ended

July 31, 1942

John K. Bliss  
(Signature of flyer)

JOHN K. BLISS

1st Lt., A.C.

(Rank or rating)

1 DATE	2 FLIGHT No.	3 PERIOD IN THE AIR	
		Mins.	Secs.
October			
5	1 - 4	1	05
8	5 - 6	1	10
11	7 - 8		45
14	9	1	10
22	10 - 11	2	30
25	12		30
Total.....	12	7	30

I CERTIFY that 1st Lt. John K. Bliss, A.C. has been designated as an aircraft pilot  
and that  
during the period above mentioned fulfilled the flying requirements prescribed by Executive order in force  
during said period, under conditions specified therein and in the flying orders referred to, and that this cer-  
tificate is made after checking the flight log book or record of said flyer with the aircraft log books or records  
of the aircraft in which he made the flights listed in the schedule, which is certified to be correct.

Suspended from flying duty....., 19..... John Allen  
(Signature)

Suspension revoked on ..... 19..... JOHN ALLEN, Colonel, A.C.  
(Name) Commanding.

U. S. GOVERNMENT PRINTING OFFICE 16-1055

Standard Form No. 1051.



reported for duty on December 7. His flying pay in this case began on December 7.

(3) Here the officer's order was dated December 1. He received it on December 5, but he was on leave which expired on December 15. He entered on flying duty on December 16. For pay purposes, therefore, the order was effective from and including December 16. (6 Comp. Gen. 853.)

**510. Flying pay during authorized absences.**—An officer who by order of competent authority is required to participate regularly and frequently in aerial flights is entitled to flying pay while on leave, provided he performs sufficient flights to include the period of authorized leave. Flying performed on the day of return from leave, however, cannot be counted toward meeting the requirements because the day of return from leave is a day of absence. (AR 35-1480; AR 605-115.) As an illustration of this rule, take for example the case of a flying officer who was on leave from June 1 to June 10, inclusive. Between June 11 and 30, this officer performed 10 flights totaling a flying time of 3 hours. He was therefore entitled to flying pay for the entire month of June. Suppose now that he performed 1 of the 10 flights on June 10, the day on which he returned from leave. As this 1 flight could not be counted toward the requirements, he would not have had sufficient flights to be entitled to flying pay for June. If the deficiency is made up in the next 2 succeeding months, flying pay will be payable for the month of June.

**511. Flying pay during time of changing station.**—The rule (described in par. 510) with respect to flying pay during authorized leave is also applicable to the time necessarily spent by an officer in traveling otherwise than by air on a change of station. (1 Comp. Gen. 431.)

**512. Suspension from flying duty.**

**512.1. General.**—An officer who is unfit for flying, by reason other than an aviation accident, will be suspended from flying by his commanding officer. During such suspension he is not entitled to flying pay although he has sufficient flights to his credit to cover the period of suspension. When the commanding officer believes that the suspended officer is again fit for flying, he will revoke the suspension. Flying pay then accrues from and including the date of such revocation, provided the flight requirements are met. In the following three examples illustrating flight requirements and flying pay in a month which includes a period of suspension it is assumed that the effective dates of suspension and revocation are July 11 and July 22, respectively.

## FLYING PAY

512.2

(1) *Example 1.*

Flight requirements met through June.	<i>Flights</i>
Flights between July 1 and 10-----	11
Flights between July 22 and 31-----	0
Total-----	11

In this example, on July 31 the officer receives flying pay for the periods of July 1 to 10, and July 22 to 31, inclusive, a total of 19 days. Note that he does not receive flying pay for the days of July 11 to 21, inclusive, even though he has sufficient flights for the entire month.

(2) *Example 2.*

Flight requirements met through June.	<i>Flights</i>
Flights between July 1 and 10-----	4
Flights between July 22 and 31-----	7
Total-----	11

This example is the same as the previous one, except that the flight requirements have been met partly before suspension and partly after revocation of the suspension. The officer is entitled to flying pay for 19 days in July.

(3) *Example 3.*

Flight requirements met through June.	<i>Flights</i>
Flights between July 1 and 10-----	4
Flights between July 22 and 31-----	5
Flights during August-----	8
Flights during September-----	14
Total-----	31

In this example the officer met the flight requirements for July and flight pay may be paid for the periods July 1 to 10 and July 22 to 31, inclusive. He failed in August and made up the deficiency in September. On September 30 he may be paid flying pay for the months of August and September. (AR 35-1480; 8 Comp. Gen. 384; and 6 id. 356.)

**512.2. Suspension due to sickness or injury other than aviation accident incurred in line of duty.—**(1) When an officer is suspended from flying because of a sickness or injury incurred in line of duty, and the suspension is subsequently removed before the expiration of a 3-month period, such suspension is considered as nullified

from its beginning. If the officer in such case meets the flight requirements for the 3 months, he receives flying pay for the entire period of 3 months. Assume, for instance, that an officer was suspended from flying on account of sickness from August 14 to 25, inclusive, and his flights performed were as follows:

Flight requirements met through June.	<i>Flights</i>
Flights in July-----	8
Flights in August (before suspension)-----	5
Flights in August (subsequent to revocation)-----	2
Flights in September-----	16
<b>Total -----</b>	<b>31</b>

In this example the officer was suspended in the midst of a 3-month period beginning with July 1. As the suspension was revoked before the expiration of this period, and he had sufficient flights for the 3 months, on September 30 he received flying pay for *all* of July, August, and September.

(2) If the suspension is not revoked within a 3-month period, the officer is not entitled to flying pay until the month in which he again meets flight requirements. To illustrate this point, assume that because of an injury, other than an aviation accident, the officer in question was suspended from flying from September 15 to October 10, and his flight record was as follows:

Flight requirements met through June.	<i>Flights</i>
Flights in July-----	8
Flights in August-----	10
Flights in September (before suspension)-----	7
Flights in October (subsequent to revocation)-----	13

He received flying pay for August because he met the requirements for that month. However, he does not receive flying pay for July and September. In July he was short 2 flights, and with September the 3-month period expired before the suspension was revoked, so that he could not make up the deficiencies for these 2 months. In October he made sufficient flights to meet the requirements for the entire month, and thus he received flying pay for that month.

(3) If the suspension is revoked within a 3-month period, but the officer fails to meet the flight requirements within this period, he is not entitled to flight pay until the month in which he again meets

the flight requirements. This rule is illustrated in the following example:

Suspended from flying from August 14 to 25, inclusive.	
Flight requirements met through June.	<i>Flights</i>
Flights in July-----	8
Flights in August (before suspension)-----	5
Flights in August (subsequent to revocation)-----	2
Flights in September-----	12
<hr/>	
Total -----	27

The officer in this case receives flying pay for September only because he met the flight requirements for that month, but did not make sufficient flights to cover the shortage in July and August. (6 Comp. Gen. 857, and 8 id. 384.)

**512.3. Suspension due to aviation accident.**—(1) An officer whose suspension from flying is the result of an aviation accident incurred in line of duty is excused from meeting flight requirements for a period not exceeding 3 months. If at the time of the accident he has sufficient flights to his credit to cover the month in which the accident occurred, he is paid for that month and the 3-month period will commence on the first of the month immediately following. For the purpose of illustrating this rule, assume that an officer was suspended from flying on July 23, and he had the following flight record to his credit:

Flight requirements met through June.		<i>Flights</i>
Flights in July (before suspension)-----		12
Flights in August-----		0
Flights in September-----		0
Flights in October-----		0

Before July 23 (the date of the accident) this officer had sufficient flights for the month of July, and therefore the 3-month period began with August 1. He made no flights in August, September, and October, but under the above rule he was entitled to flying pay for these 3 months.

(2) If at the time of the accident he does not have sufficient flights to meet the requirements for the month of the accident, the 3-month period will commence with the first day of the month in which the accident occurred. This rule may be illustrated by assuming the same conditions as prevailed in the previous paragraph, except that the officer had only 8 flights for July. The 3 months in this case

commenced with July 1, and therefore he was entitled to flying pay for July, August, and September. With October 1, a new 3-month period started.

(3) If the suspension is revoked before expiration of the 3-month period from the date of the accident, the officer must again meet the necessary flight requirements commencing with the date the suspension was revoked. For example, if the officer's suspension in the example in (1) above had been revoked on September 20, he would have been entitled to flying pay for August and for September 1 to 19, inclusive, and the requisite flight requirements must be met for the period September 20 to 30, inclusive. If he fails to meet the requirements for the period September 20 to 30, he then has October and November to make up the deficiency. November 30 is the close of the 3-month period.

(4) When the suspension from flying is revoked, as for the 3-month period for which excused, the flight requirements may be performed at any time during the 3 successive calendar months following the 3-month period during which no flights were required. Take as an illustration of this rule the following example:

Suspended from flying on July 23.

Suspension revoked on November 1.

Flight requirements met through June.

	<i>Flights</i>
Flights in July (before suspension)-----	12
Flights in August-----	0
Flights in September-----	0
Flights in October-----	0
Flights in November-----	0
Flights in December-----	0
Flights in January-----	34

Prior to the accident the officer in this example had sufficient flights to cover the month of July. Therefore, the 3-month period for which he was excused commenced on August 1 and ended on October 31, and he was entitled to flying pay from July 1 to October 31, inclusive. November 1 was the beginning of the new 3-month period for which he was required to make the requisite flights in order to receive flying pay. He had until January 31 to make up for the failure in November and December, and in the example he did make the requisite flights in January to cover November, December, and January. He therefore was entitled to flying pay for the entire period from July 1 to January 31, inclusive. (16 Comp. Gen. 134.)

**512.4. Disbursing officer to be advised of each suspension.**—When an officer is suspended from flying, his commanding officer is

required immediately to inform the disbursing officer of that fact in writing, giving the name of the officer concerned, date suspended, and the reason for the suspension. Similarly, on revocation of the suspension, the commanding officer is required to inform the disbursing officer of that fact. In the event an officer is transferred while under suspension from flying duty, an appropriate notation should be made on the W. D., A. G. O. Form No. 77 (Officer's Pay Data Card).

**513. When requirements not met because of death.**—When an officer on flying duty dies before having performed the minimum number of flights required during a calendar month, flying pay is payable on his account to and including the date of his death; provided the officer was required to participate regularly and frequently in aerial flights at the time death occurred. (4 Comp. Gen. 739 and 7 id. 476.)



## CHAPTER 6

## SUBSISTENCE AND RENTAL ALLOWANCES

## SECTION I

## GENERAL PROVISIONS

**601. General.**—In addition to the various types of pay they receive, officers are entitled to subsistence and rental allowances. The officers referred to in this chapter include commissioned officers, contract surgeons, warrant officers, flight officers, Army nurses, officers of the Women's Army Auxiliary Corps, dietitians, and physical therapy aides, except when otherwise specifically provided for.

**602. Rate of allowances.**

**602.1 General.**—The subsistence and rental allowances which the various classes of officers receive are presented in table III. As in the case of their pay, the allowances of officers are established by pay periods and each officer is entitled to the allowances of the pay period into which he (she) falls, except general officers, chief warrant officers,

TABLE III.—*Officers' monthly subsistence and rental allowances, Army of the United States*

Pay period and general officers	With dependents		Without dependents	
	Subsistence (30 days)	Rental	Subsistence (30 days)	Rental
General officers <sup>1</sup> .....	\$42	\$120	\$21	\$105
Sixth pay period.....	42	120	21	105
Fifth pay period.....	63	120	21	105
Fourth pay period <sup>2</sup> .....	63	105	21	90
Third pay period <sup>3</sup> .....	42	90	21	75
Second pay period <sup>4</sup> .....	42	75	21	60
First pay period <sup>5</sup> .....	42	60	21	45

<sup>1</sup> The allowances (subsistence and rental) of the General of the Armies of the United States are fixed by the President at \$8,000 per annum.

<sup>2</sup> Includes chief warrant officers who are authorized by the Secretary of War to receive the pay and allowances of the fourth pay period.

<sup>3</sup> Includes masters of the Army Mine Planter Service and chief warrant officers who are authorized by the Secretary of War to receive the pay and allowances of the third pay period.

<sup>4</sup> Includes contract surgeons; ordinarily, chief warrant officers; and chief engineers of the Army Mine Planter Service.

<sup>5</sup> Includes warrant officers (junior grade); flight officers; and all mates and all assistant engineers of the Army Mine Planter Service.



chief engineers, first mates, and first assistant engineers. General officers, except the General of the Armies of the United States, receive the same rates of allowances. Chief engineers of the Army Mine Planter Service and, normally, chief warrant officers do not fall into pay periods, but they receive the allowances authorized for officers in the second pay period. Similarly, first mates and first assistant engineers of the Army Mine Planter Service do not receive pay according to pay periods, but their allowances are the same as those authorized for officers in the first pay period. Army nurses and officers of the Women's Army Auxiliary Corps are entitled to same allowances as commissioner officers *without dependents* in the sixth to the first pay periods. Dietitians and physical therapy aides also receive the pay and allowances of commissioned officers *without dependents* in the third to the first pay periods. (AR 35-4220; Bull. No. 28, W. D., 1942; Fin. Bull. 4, 1943.)

**602.2. Basis of allowances.**—Both the subsistence and rental allowances shown in table III are based on a 30-day month. The rental allowances are the same for all months regardless of number of days in the month, while the subsistence allowances vary according to the number of days in the month. The daily subsistence allowance for an officer without dependents is 70 cents. In a 31-day month, therefore, the subsistence allowance of this officer is \$21.70. The subsistence allowance of an officer with dependents is double that of an officer without dependents, except in the case of officers in the fourth and fifth pay periods, who receive three times as much subsistence allowances as officers without dependents. In a 31-day month thus the subsistence allowances of an officer with dependents is \$43.40, unless he is in either the fourth or fifth pay periods, in which case it is \$65.10.

**603. Who may be considered dependent for allowance purposes.**—As used in this chapter, the term "dependent" includes at all times and in all places a lawful wife and legitimate unmarried children under 21 years of age. It also includes stepchildren and adopted children, where such stepchildren and adopted children are in fact dependent upon the person claiming dependency allowance. The term also includes the mother or father of the officer, provided he or she is in fact dependent on him for his or her chief support. (AR 35-4220; 21 Comp. Gen. 525; Bull. No. 28, W. D., 1942.)

**603.1. Adopted children.**—The following certificate will be executed and filed with each pay account on which the officer is paid increased allowances for an adopted child or children:

I, \_\_\_\_\_, certify that \_\_\_\_\_ is my adopted child and will be \_\_\_\_ years of age at its next birthday; that it was adopted by me pursuant to the laws of \_\_\_\_\_, certified copy of adoption papers filed herewith (or filed with Voucher No. \_\_\_\_\_, \_\_\_\_\_, accounts of \_\_\_\_\_);  
(Month) (Year)

that the child was \_\_\_\_\_ related to me by blood or marriage as my \_\_\_\_\_ before adoption; that the adoption by me was for the child's benefit; that it was not adopted by me to secure any personal or pecuniary advantage, either in the way of increase in my pay or allowances, or otherwise; that the child is now residing with \_\_\_\_\_, \_\_\_\_\_, related to me by  
(Name) (Address)

blood or marriage as my \_\_\_\_\_ and related to the child as \_\_\_\_\_; that the child is not possessed of property or income adequate for its support; that it is not the beneficiary, either directly or through others, of any trust, or estate entitling it to income adequate for its support and education; that I actually and necessarily contribute from my own personal funds \$\_\_\_\_\_ each month solely for the care, maintenance, support, and education of the said child.

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Grade and organization)

**603.2. Dependent mother or father.—(1) Certificate.**—An officer claiming increased pay and allowances on account of a dependent mother or father must execute the following certificate:

For the purpose of obtaining payment of certain allowances from the Government and in support of my contention that my mother (father) is in fact dependent on me for her (his) chief support, I hereby certify that the following statements of fact are true and correct:

1. That my mother (father) is Mrs. (Mr.) \_\_\_\_\_ who lives at \_\_\_\_\_.
2. That the amount required for my mother's (father's) reasonable and proper living expenses is from \_\_\_\_\_ dollars to \_\_\_\_\_ dollars per month.
3. That for the period from \_\_\_\_\_ to \_\_\_\_\_, I have contributed to the support of my mother (father), without any consideration therefor or hope of expectation of return therefrom, the sum of \_\_\_\_\_ dollars.
4. That the total gross income of my mother (father) from all sources (including in such income any payment or contribution of others toward her (his) proportionate share of household or living expenses) other than my contributions has not exceeded and does not exceed \_\_\_\_\_ dollars per month or \_\_\_\_\_ per year for the period from \_\_\_\_\_ to \_\_\_\_\_.
5. That the living expenses actually incurred by my mother (father) during the period from \_\_\_\_\_ to \_\_\_\_\_ amount to from \_\_\_\_\_ dollars to \_\_\_\_\_ dollars each month.

(2) *Degree of dependency required.*—Where the facts set forth in the above-quoted certificate clearly show that the contribution of the officer is the chief support (more than 50 percent thereof) of his mother (father), payment of increased rental and subsistence allow-

ances on account of such dependent will be made without submission to the Comptroller General for advance decision. Where the facts do not show that the contribution of the officer is the chief support of his mother (father), payment will be declined. Where the facts shown raise a doubt as to the dependency of his mother (father), the voucher and supporting certificate covering such increased allowances will be submitted for advance decision as heretofore. The use of Standard Form No. 1037 (Affidavit to be executed by the mother of an officer claiming dependency allowances under the act of June 10, 1922, 42 Stat. 625) (mother's affidavit) is discontinued. Item 4 of War Department Form No. 336 will be completed but the supporting statement thereunder will be ignored, the subject matter thereof being covered by the officer's certificate set forth above. (Cir. No. 408, W. D., 1942.)

**604. Who may not be considered dependent for allowance purposes.**

**604.1. Stepchildren.**—The rule that relationship by affinity terminates with the dissolution of the marriage which created it is applicable in the case of an officer claiming increased rental and subsistence allowances for a stepchild whether the dissolution is by divorce proceedings or death. (21 Comp. Gen. 525.)

NOTE.—As increased allowances for a stepchild could not be involved when the mother (wife or claimant) is living, such increase being based solely on dependency of the wife, claim for increased allowances could not arise for a stepchild in its own rights.

**604.2. Dependent parent.**—An officer claiming increased allowances because of a dependent father or mother who does not receive the major portion of his or her means of livelihood from the officer as contemplated in paragraph 603.2 (2) is not entitled to the increased allowances claimed. (2 Comp. Gen. 41; AR 35-4220.)

**604.3. Minor son attending Military or Naval Academy.**—An officer is not entitled to increased subsistence or rental allowances by reason of an unmarried minor son who is attending the United States Military or Naval Academy where all necessary subsistence and quarters are furnished by the United States. (6 Comp. Gen. 288.)

**605. Dual allowances involving wife in service.**—An Army officer whose wife is a member of the Army Nurse Corps, WAAC, WAVES, WARCOG, etc., such wife being furnished subsistence or quarters in kind, is not entitled to receive increased subsistence or rental allowances as an officer with dependents, but is entitled to subsistence and rental allowances as an officer *without dependents* if not furnished such allowances in kind. If both the officer

and his wife are employed by the Government in a capacity which entitles the officer to increased subsistence and rental allowances on account of dependents (in this case, his wife) and neither is furnished such allowances as persons *without dependents*, appropriate entries should be made on pay and allowance accounts of the officer husband that his wife is a member of the Army Nurse Corps, WAAC, etc., as the case may be. The following chart indicates the various rates for such allowances when either or both the husband and wife are entitled to one or both forms of allowances, including cases when the wife is an enrolled member of any of the above mentioned organizations:

Wife in officer status  $\left\{ \begin{array}{l} \text{in receipt quarters} \\ \text{in kind or rental} \end{array} \right.$

Pay period	Subsistence (30-day month)		Rental due for respective pay period
	Officer	Wife	
General officer.....	\$21	-----	\$105 (officer only).
Sixth.....	21	21	105
Fifth.....	42	21	105
Fourth.....	42	21	90
Third.....	21	21	75
Second.....	21	21	60
First.....	21	21	45

for both officer and wife if on rental status.

When wife in *enrolled status*, officer entitled to same allowances as shown above, whether or not wife furnished subsistence and/or quarters; and if wife not furnished quarters:

Subsistence	Quarters
\$1.50 daily.....	\$1.25 unless entitled to \$2 in foreign places specified in AR 35-4520. (Fin. Bull. 131, 1942.)

#### Example

	Subsistence (30-day month)		Quarters (monthly basis)	
	Furnished	Not furnished	Furnished	Not furnished
Major (4thPP).....	\$42	\$42	00	\$90.
<i>Wife in WAAC</i>				
3d officer.....	21	21	00	45.
	(Daily basis)		(Daily basis)	
Enrollee.....	00	\$1. 50	00	\$1.25 (unless entitled \$2 as stated above).

**606. Subsistence and quarters at oversea stations.**

**606.1. Payment to be limited to excess over ordinary living costs.**—The policy of the War Department providing for per diem allowance to officers on temporary duty away from their own organization at oversea stations calls for a rate that would compensate the officer for any additional cost incurred by reason of such duty over and above his normal charges for subsistence. Therefore, Government quarters or billets will be provided for officers wherever possible, so that no per diem allowances for quarters will be considered in the rate of per diem authorized. Likewise, officers will be subsisted with troops or at officers' messes with no additional allowance for per diem.

**606.2. When per diem allowance authorized.**—When it is clearly established to the satisfaction of the commander issuing the travel orders that either or both quarters and subsistence cannot be furnished, per diem allowance will be authorized in an amount representing the daily *additional* cost actually to be borne by the officer over and above his ordinary ration allowance.

**606.3. No additional items to be charged to billeting contracts.**—Officers being quartered under billeting contracts will not be permitted to charge meals, purchases, or personal services to billeting accounts, and billeting contracts will be worded so as to prohibit such arrangement between the property owners and billeting officers. (Memo W 35-2-42.)

**SECTION II****SUBSISTENCE ALLOWANCE**

**607. Value of one subsistence allowance.**—The value of one subsistence allowance (daily allowance for an officer *without dependents*) is 70 cents.

**608. Number of allowances authorized.**

**608.1. Officers except female officer and equivalent personnel.**—All officers with the exception of Army nurses, officers of the Women's Army Auxiliary Corps, dietitians, and physical therapy aides receive a subsistence allowance provided for in table III. It will be noted that officers *with dependents* receiving the base pay of the first, second, third, or sixth period are entitled to two subsistence allowances. General officers *with dependents*, except the General of the Armies of the United States, also receive two subsistence allowances. Officers *with dependents* receiving the base pay of the fourth or fifth period are entitled to three subsistence allowances. However,

all officers *with no dependents*, regardless of their grade, are entitled to only one subsistence allowance.

**608.2. Female officer and equivalent personnel.**—Army nurses, officers of the Women's Army Auxiliary Corps, dietitians, and physical therapy aides receive a subsistence allowance provided for commissioned officers without dependents, that is, 70 cents per day.

**609. How subsistence allowances are computed.**—Subsistence allowance is computed on the basis of the actual number of days in the month. The allowances shown in table III are computed for a month of 30 days. For a month of greater or less number of days the amounts should be correspondingly increased or decreased. (AR 35-4220.) In the following tabulation are examples illustrating the amounts of subsistence allowances a major in the fourth pay period receives in January, February, and April:

Month	With dependents		Without dependents	
	Per day	Per month	Per day	Per month
January (31 days) -----	\$2. 10	\$65. 10	\$0. 70	\$21. 70.
February (28 days) -----	2. 10	58. 80	. 70	19. 60
April (30 days) -----	2. 10	63. 00	. 70	21. 00

A major with dependents in the fourth pay period receives three subsistence allowances per day. His subsistence allowances for January, February (nonleap year), and April, therefore, are \$65.10, \$58.80, and \$63.00, respectively.

**610. When subsistence allowance may be payable.**

**610.1. General.**—When an officer is on a travel status, and is entitled to mileage or reimbursement of actual expenses or a per diem, he is not thereby deprived of subsistence allowance. (AR 35-4220.)

**610.2. While sick in hospital.**—An officer while sick in hospital is entitled to subsistence allowance. (AR 35-4220.)

**610.3. While messing with organization drawing field rations.**—Officers messing with their organizations are entitled to subsistence allowance, but are required to pay for the rations they draw in kind from their organizations. For method of deduction against pay account see paragraph 719.

## SECTION III

## RENTAL ALLOWANCE

**611. Monthly rates.**

**611.1. Officers except female officers and equivalent personnel.**—All officers with the exception of Army nurses, officers of the Women's Army Auxiliary Corps, dietitians, and physical therapy aides receive a rental allowance provided for in table III, except under conditions set forth in paragraph 615. It will be noted that officers *without dependents* receiving the base pay of the first, second, third, and fourth periods are entitled, to a rental allowance of \$60, \$75, \$90, and \$105, respectively. Officers *with dependents* receiving the base pay of the fifth and sixth periods together with general officers *with dependents* (except the General of the Armies of the United States) receive a rental allowance of \$120. Officers *without dependents* receiving base pay of the first, second, third, and fourth periods are entitled to a rental allowance of \$45, \$60, \$75, and \$90, respectively. Officers *without dependents* receiving the base pay of the fifth and sixth periods, together with general officers *without dependents* receive rental allowance of \$105.

**611.2. Female officer and equivalent personnel.**—Army nurses, officers of the Women's Army Auxiliary Corps, dietitians, and physical therapy aides receive a rental allowance provided for commissioned officers *without dependents* at the same rates as prescribed in paragraph 611.1, depending on the pay period in which they fall. (Fin. Bull. 4, 1943.)

**612. How computed.**—As in the case of pay, rental allowance is computed on the basis of a 30-day month. The thirty-first day of a month does not count and no rental allowance is payable for that day.

**613. Date from and to which rental allowance accrues.**

**613.1. When assignment of quarters is terminated.**—The rental allowance law does not recognize a fractional part of a day. Therefore, no rental allowance accrues to an officer of the Army on the date his assignment to quarters at his permanent station is terminated.

**613.2. When quarters are assigned.**—No rental allowance accrues to an officer on the day he is assigned quarters. (AR 35-4220; 5 Comp. Gen. 723.)

**614. When rental allowance is payable.**

**614.1. On leave status.**—(1) *Not assigned quarters at permanent station.*—If not assigned quarters at his permanent station at the

beginning of his leave, an officer is entitled to rental allowance during leave unless his dependents occupy quarters. (AR 35-4220.)

(2) *Relieved from duty at permanent station where quarters are assigned.*—If while on leave of absence an officer is relieved from duty at his permanent station where quarters are assigned him, and such assignment is terminated, he is entitled to rental allowance from the day following the date of such termination, unless his dependents occupy quarters. (AR 35-4220.)

(3) *Ordered to change station and granted leave.*—An officer who is ordered to make a permanent change of station, and who takes a leave of absence before reporting at his new station, is entitled to rental allowance during such leave, provided that his assignment of quarters is terminated by competent authority at the station from which he departed on leave. (4 Comp. Gen. 520.)

**614.2. While changing station.**—An officer traveling under change of station orders is entitled to rental allowance while so traveling provided that any assignment of quarters at his old station is terminated. The occupancy of berth or stateroom on a train or vessel is not an assignment of quarters at his permanent station. His right is not voided by any necessary transshipping delay en route. (AR 35-4220.)

**614.3. While sick in hospital.**—An officer while sick in hospital under the provisions of AR 35-1440 is entitled to rental allowance. (AR 35-4220.)

**614.4. Shore duty as opposed to sea duty.**—An officer without dependents who is temporarily assigned to sea duty in addition to his shore duty may be paid rental allowance where there has been a proper administrative determination that his shore duty is *paramount*. However, he may not for the same period receive extra pay for sea duty as provided for in paragraph 223. (22 Comp. Gen. 467.)

**615. When rental allowance is not payable.**

**615.1. Assigned quarters at permanent station.**—No rental allowance is payable to an officer for any period during which he is assigned quarters at his permanent station if such quarters have been determined to be adequate by the officer making the assignment. (AR 35-4220.)

**615.2. While on leave.**—No rental allowance is paid to an officer on leave if he is assigned quarters at his permanent station unless such quarters assignment is terminated. (AR 35-4220.)

**615.3. Quarters undergoing repairs.**—The mere declaring by special orders issued after the period involved that the quarters assigned to an Army officer and his dependents were inadequate while



ordinary repairs were being made, assignment of quarters not having been terminated, does not authorize payment to the officer of rental allowance for the period involved. (18 Comp. Gen. 299; AR 35-4220.)

**615.4. Charge for quarters occupied in capacity as officer.**—An officer who occupies adequate Government-owned quarters assigned for his use in his capacity as an Army officer, even though he pays rent therefor, is not entitled to rental allowance. (5 Comp. Gen. 663; AR 35-4220.) The occupancy of quarters furnished in a capacity other than that of an Army officer (e. g., service under a Panama Canal employment), does not defeat his right to rental allowance. (AR 35-4220.)

**615.5. Without dependents and assigned quarters although inadequate.**—When an officer without dependents is assigned inadequate quarters and occupies them on a full time basis, the officer is not entitled to a rental allowance regardless of whether he maintains additional quarters elsewhere at his own expense which he cannot or does not occupy. (AR 35-4220.)

**615.6. Voluntary occupancy as conclusive proof of adequacy.**—Any quarters at his permanent station voluntarily accepted and occupied by an officer who has no dependents or by an officer with his dependents will be conclusively presumed to be adequate and no rental allowance may be paid. (AR 210-10.)

**615.7. Joint assignment of quarters.**—An officer assigned public quarters jointly with another officer is not entitled to rental allowance. (AR 35-4220.)

**615.8. While on field duty or sea duty.**—An officer who has no dependents is not entitled to rental allowance for any period during which he is on field or sea duty.

(1) *Field duty defined.*—The question as to what duty by officers in the armed forces is or is not "field duty" within the meaning of the rental allowance law prohibiting the payment of rental allowance to officers having no dependents while on field duty is for determination by the Comptroller General as a question pertaining to the correct application of appropriated moneys. All duty of officers with troops, whether within or without the United States, will be considered and treated as "field duty" prohibiting the payment of rental allowance to officers having no dependents while on field duty. However, credit will be allowed in the accounts of disbursing officers for rental allowance payments, otherwise correct and proper, made prior to March 1, 1943, to officers without dependents. (Fin. Bull. 150, 1942.)

(2) *Sea duty defined.*—An officer stationed on board a ship is

considered as on sea duty. (See par. 614.4.) (MS. Comp. Gen., A-29285, November 20, 1929; AR 35-4220.)

**616. Regulations governing quarters.**

**616.1. Assignment.**—The post commander will make all assignments of quarters in writing, assigning officers under his command to adequate public quarters if available. If he considers the quarters for assignment for his own use to be inadequate, the facts will be reported to the next superior commander for final determination and assignment. (AR 210-10.)

**616.2. Termination of assignment.**—An officer's assignment of quarters at his permanent station will be terminated by the post commander in writing under the following conditions only:

(1) *When station ceases to be permanent.*—When the post ceases to be the permanent station of the officer concerned.

(2) *Quarters assigned to another.*—When the quarters assigned to an officer are required for assignment to an officer superior in rank.

(3) *Relieved from duty at station while absent therefrom.*—When orders are received for an officer absent from his permanent station on field duty, on temporary duty, in hospital, on leave of absence, or on sick leave, relieving him from duty at his permanent station, during or at the termination of his absence, unless the officer or his authorized agent filed request to the contrary.

(4) *Change of status rendering quarters inadequate or excessive.*—Where a permanent change of status of an officer as to dependents renders the quarters assigned to him inadequate or in excess of his requirements, provided such termination is not against the best interests of the Government and is for the best interests of all concerned. Termination in such cases will not be retroactive.

(5) *At discretion of post commander.*—At the discretion of the post commander when an officer requests assignment of quarters that have been vacated or have otherwise become available subsequent to the assignment to him of his present quarters.

(6) *Departure from station under orders relieving him from duty thereat.*—On the departure of an officer from his permanent station on field duty, on temporary duty, to hospital for observation or treatment, on leave of absence, or on sick leave, under orders which relieve him from duty at his permanent station during or at the termination of his absence, unless the officer files request to the contrary. (AR 210-10.)



## CHAPTER 7

## ALLOTMENTS AND STOPPAGES

## SECTION I

## ALLOTMENTS

**701. Statutory provisions.**—The Secretary of War is authorized to permit commissioned officers, contract surgeons, warrant officers, flight officers, Army nurses, officers of the Women's Army Auxiliary Corps, dietitians, and physical therapy aides to make allotments from their pay, under such regulations as he may prescribe, for the support of their families or relatives or for other proper purposes which in his discretion warrant such action. (AR 35-5320.)

**702. Definitions.**

**702.1. Officers.**—The word "officers" as used in this chapter refers to the class of personnel enumerated in paragraph 701, unless otherwise indicated in the context where used.

**702.2. Allotment.**—The word "allotment" as used in this chapter refers to a definite portion of the pay of an officer which is authorized to be paid to another person or institution in a manner prescribed by the Secretary of War. (AR 35-5520.)

**702.3. Allotter.**—The "allotter" is the person who makes the allotment.

**702.4. Allottee.**—The "allottee" is the person or institution to whom the allotment is made. (AR 35-5520.)

**703. Amount.**—Allotments of officers may be made in an amount not in excess of base and longevity pay, monthly subsistence based on a 30-day month, rental allowance, and foreign service or sea duty pay. Flying pay or additional pay for parachute duty will not be included. (AR 35-5520.)

**704. Limitations.**—Allotments may not be made to a person residing at the same station with the allotter except in cases when the allotter has reason to believe he (she) is about to serve outside the continental limits of the United States or in Alaska. They may not be made to alien enemies or allies of alien enemies, nor when an allotter has already made an allotment to the same person covering a portion of the same period. (AR 35-5520.)

**705. Classification.**—Allotments are divided into three classes according to the allottee.

March 1, 1943

## AUTHORIZATION FOR ALLOTMENT OF PAY

Carvin, John H. (See AR 35-5520) 2nd Lt. Infantry  
 (Last name) (First name) (Middle initial) (Army serial number) (Grade) (Company, regiment, or arm or service)  
 The \* (officer ~~personnel~~) named above hereby authorizes a Class E allotment of his pay in the amount of \$ 50.00 per month for indefinite months commencing January 1, 1943, and expiring indefinite, 19\_\_.

( ) premiums deducted from pay for month of ( ) (Applicable to Class N insurance only (see IV Cir. No. 100, W. D., 1942))  
 to Mrs. Lena B. Carvin, 1400 King St., Charleston, S. C. (State)  
 (Name of allottee) (Number and street or rural route) (City, town, or post office) (State)  
 or to Miss Betty Jane Carvin, 1400 King St., Charleston, S. C. (State)  
 (Name of alternate allottee) (Number and street or rural route) (City, town, or post office) (State)  
 Date of ~~expiration~~ on active duty December 5, 1942 When other than "Finance Service, Army" is affected, state allotment chargeable Mother - Daughter  
 Relationship of allottee (Applicable to individual allottees only)  
 If allotment is in favor of a bank, the following is required to be stated: Deposit should be made to the credit of —

(Name) (Relationship)  
 (Statement below not applicable to Government insurance)  
 I hereby state that the purpose for which this allotment is granted is solely for the support of wife, child, or dependent relatives; or if made for the payment of life insurance premiums, the insurance (including endowments and/or twenty (or other) payment policies) is on the life of the allottee only; that the insurance constitutes the major and not a merely incidental or collateral element of the transaction; and that the allotment is made in favor of the insurance company issuing the policy and not in favor of a bank or other agent.  
 Place Fort Benning, Ga. (Signature of allottee) John H. Carvin  
 Entered on service record (Date) December 5, 1942 (Date)

\* Strike out words not applicable.

WHEN APPLICABLE TO CLASS D OR CLASS N INSURANCE, THE ORIGINAL COPY OF THIS FORM WILL BE SENT TO THE EXAMINATION DIVISION, BUILDING X, 19TH AND B STREETS N.E., WASHINGTON, D. C. NO COPIES WILL BE SENT TO THE VETERANS ADMINISTRATION, WASHINGTON, D. C., WITH THE APPLICATION FOR INSURANCE.

W. D., A. G. O. Form No. 29  
 November 4, 1942

10-9421-2 U. S. GOVERNMENT PRINTING OFFICE

W. D., A. G. O. Form No. 29.

When applicable to Class B allotments, send original direct to the  
 Disbursing Officer, Office of Dependency Benefits,  
 213 Washington Street, Newark, N. J.

**705.1. Class E.**—Allotments made to person or institution, other than the Veterans' Administration, Washington, D. C., for class D or class N insurance, are designated as "class E allotments."

**705.2. Class D.**—Allotments made for the payment of premium on United States Government Life Insurance are designated "class D allotments." (See par. 705.4.)

**705.3. Class N.**—Allotments made for the payment of premiums on National Service Life Insurance are designated "class N allotments." (See par. 705.4.)

**705.4. Restrictions to officers of Women's Army Auxiliary Corps.**—Officers of the Women's Army Auxiliary Corps are not authorized under the present rules to carry class D or class N insurance.

**NOTE.**—Effective April 1, 1948, deductions for the purchase of War Savings Bonds will be denoted as "class B allotments" and will replace class A pay reservations in effect prior to that date.

#### **706. Accomplishment.**

**706.1. General.**—Class E allotments to individuals or institutions for the support of the allotter's family or dependent relatives may be made only when the allotter is serving or about to serve outside the continental limits of the United States or in Alaska, but allotments for the payment of commercial life insurance premiums may be made no matter where the allotter is serving. (AR 35-5520.)

**706.2.—Form to be used.**—Authorization for class D and class N insurance and for class E allotments will be made on W. D., A. G. O. Form No. 29 (Authorization for Allotment of Pay). The form is reproduced above.

**706.3. Period.**—Generally allotments are made for a definite period of full months beginning on the first of the month for which deduction is to be made from the allotter's pay, but not prior to date of commission or appointment. Only under exceptional circumstances or when the allotter has reason to believe that he is about to serve in Alaska or outside the continental limits of the United States may allotments be made for less than 6 months. (AR 35-5520.) Allotments may now be made for an indefinite period of time (for the duration of the war) and all class E allotments in effect on December 7, 1941, and class D and class N allotments in effect on July 1, 1942, have been extended for the duration of the war unless discontinued by the allotter or officer responsible for the personnel records of the individual concerned. (Cirs. Nos. 4 and 212, W. D., 1942.)

March 1, 1943

## NOTIFICATION OF DISCONTINUANCE OF ALLOTMENT

(See AR 35-5520)

Carvin, John H. 6370956 T/Sgt Co., "G" 28th Inf.  
 (Last name) (First name) (Middle initial) (Army serial number) (Grade) (Company, regiment, or arm or service)

The Class E allotment of the {officer} {enlisted man} named above in the amount of \$ 50.00 per month commencing July 1 1940 to Mrs. Lena E. Carvin, 1400 King St., Charleston, S. C.  
 (Type of allotment) (Name of allottee)

entered on pay rolls of Co., "C", 28th Inf. is hereby discontinued, effective November 30, 1942.  
 (Company or detachment)

because of Discharge (to accept commission in AUS) Date of separation December 4, 1942.

Address for future reference 1400 King Street Charleston, S. C.  
 (Number and street or rural route) (City, town, or post office) (State)

Place Fort Jackson, S. C. John H. Carvin  
 (Signature of allottee)

The {officer} {enlisted man} was last paid to include November 20, 1942, and allotment deducted to include November 30, 1942.

Deductions for allotment will be continued on pay {vouchers} {rolls} until acknowledgment is received of this notification, as required by AR 35-5520.

December 4, 1942  
 (Date)

Fred C. Smith  
 (Signature of company commander, with grade and organization)

1 Strike out words not applicable.  
 2 When discontinuance is due to cause other than death or desertion, the allottee's signature will be affixed, or reason given why he did not sign.  
 3 Strike out if discontinuance is due to discharge, retirement, death, or desertion.

When applicable to Class B allotments, send original direct to the Disbursing Officer, Office of Dependency Benefits, 213 Washington St., Newark, N. J.

WHEN APPLICABLE TO CLASS D OR CLASS N INSURANCE, THE ORIGINAL COPY OF THIS FORM WILL BE SENT TO THE EXAMINATION DIVISION, BUILDING X, 19TH AND B STREETS N.E., WASHINGTON, D. C. NO COPIES WILL BE SENT TO THE VETERANS ADMINISTRATION, WASHINGTON, D. C.

W. D., A. G. O. Form No. 30  
 November 4, 1942

16-90200-2 U. S. GOVERNMENT PRINTING OFFICE

W. D., A. G. O. Form No. 30.

**706.4. Notice of acceptance of class E allotment.**—The receipt of W. D., A. G. O. Form No. 29 will be acknowledged by Office of Dependency Benefits; however, an allotment will be entered on the pay voucher for the month in which it commences without waiting for such acknowledgment. (AR 345-155; 35-5520.)

**706.5. When allottee may expect payment.**—If an allotment is made beginning September 1, the first deductions should be made on the September pay and allowance account, and the first allotment check should be received by the allottee between October 5 and October 15. Thereafter payments may be expected shortly after the fifth of the month. Payment of allotments is not deferred pending receipt of information as to deductions made.

**707. Discontinuance of allotments.**

**707.1. Procedure.**—Allotments may be discontinued by executing W. D., A. G. O. Form No. 30 (Notification of Discontinuance of Allotment). The form is reproduced above. When time and distance necessitate, notice of discontinuance may be forwarded by radio, or other similar means.

**707.2. Deductions continued until discontinuance acknowledged.**—When an allotter, in whose case notification of discontinuance has been forwarded, continues in service on active duty, deductions to meet the allotment will be continued until acknowledgment is received. The acknowledgment will state the date to which the allotment has been paid and will authorize the repayment to the allotter of any pay deducted in excess of the payment of the allotment. (AR 35-5520.)

**707.3. How treated by disbursing officer.**—All class D, class E, and Class N allotments will be withheld from the total pay due and will not be treated as collections by disbursing officers making payments in the field unless so directed by the Chief of Finance. (AR 35-5520.)

**708. While prisoners of war or reported missing.**

**708.1. When allotment in effect.**—Any officer who is interned or a prisoner of war or reported missing, and who has made an allotment of pay for the support of dependents or for the payment of insurance premiums, is entitled to have such allotments or insurance deductions continued for a period of 12 months from date of commencement of absence, notwithstanding that the period for which the allotments have been executed may have expired during such 12 months' period. Allotments of officers under any of the above conditions may not continue beyond a 12 months' period following the officially reported date of commencement of absence, except that when



March 1, 1943

**ORIGINAL WAR SAVINGS BOND, CLASS A PAY RESERVATION APPLICATION** ☐ OFFICER, ☐ NURSE, ☐ WARRANT OFFICER, ☐ SOLDIER, ☐ CIVILIAN, ☐ CONTRACT SURGEON.

(See instructions and conditions on reverse)

1. Place Flying Field Washington D.C. Date November 25, 1942  
(Station, post, or camp) (City) (State)

2. I, ☐ Mrs. Captain Shaw Charles H 0-267938  
(Grade) (Last name) (First name) (Initial) (Serial number)

3. of Quartermaster Corps hereby request and authorize a Class A Pay Reservation from my pay for the  
(Regiment and Arm or Service)

4. purchase of War Savings Bonds, Series E, in the denomination of: ☐ \$25 ☐ \$50 ☐ \$100 ☒ \$500 ☐ \$1,000 MATURITY VALUE,  
at the rate of \$ 75.00 each pay day beginning with pay due me on December 31, 1942  
my pay-roll period being ☒ monthly, ☐ semi-monthly, ☐ weekly. I FURTHER AGREE that in signing this form I understand that this author-  
ization will remain in effect to include last full month of my enlistment, period of active duty, or employment with War Department, unless  
revoked by me, in writing, prior to that date, and that sums reserved pursuant to this authorization will not bear interest before they have been  
converted into War Savings Bonds.

6. Register bonds in my name—At 2260 North Point St. San Francisco California  
(Number and street) (City) (State)

7. List as my ☐ Co-owner—☐ Mrs. None  
☐ Beneficiary—☐ Miss. None (Last name) (First name) (Initial)

CUTION.—See instruction No. 7 on reverse.

8. Mail bonds to—  
☐ Mrs. Captain Shaw Charles H  
☐ Mr. Shaw Charles H  
☐ Miss. Shaw Charles H  
At 2260 North Point St. San Francisco California  
(Number and street) (City) (State)

9. Hold bonds in safekeeping in the Treasury Department at no expense to me and mail receipt therefor to me—  
At \_\_\_\_\_  
(Number and street) (City) (State)

10. I direct that when my Bond Account is closed out the unapplied balance thereof be refunded to me—  
At \_\_\_\_\_  
(Number and street) (City) (State)

11. Entered on Service Record or Pay Card by CHS  
(Initials only)

\*Select plan desired.—USE ONE, NOT BOTH.  
Wherever a box ☐ appears, it is essential that subscriber indicate by check mark (✓) the appropriate title, status, or designation. Mark not more than ONE box under each heading.

W.D., A. G. O. Form 29-5—Revised  
Form Approved by Comptroller General, U. S.  
May 25, 1942

12. Charles H. Shaw  
(Signature of subscriber)

13. Charles H. Shaw Captain Q.M.C.  
(Signature of personnel or other responsible officer with grade and organization)

# INSTRUCTIONS AND CONDITIONS Numbers used refer to items on face of form

1. Enter place and date form is executed.
2. State proper title, grade (if any), name of subscriber, and serial number (if any). Every individual whose name appears on form must be further identified by one of the following titles: Mrs., Mr., Miss, Grade. If there are TWO given names the initial of ONE may be used. Married women must use their own given names, i. e., Mrs. Mary A., NOT Mrs. John R.
3. State Arm or Service of subscriber. Give regiment, if known, of military subscriber.
4. Indicate denomination of bond desired; state amount to be deducted each pay day.
5. Indicate subscriber's pay-roll period.
6. Give home address or other permanent post-office address, if any.
7. Co-owner or Beneficiary is not necessary, but if desired. ONE person may be named as either a Co-owner or a Beneficiary, NOT BOTH. In cases of married women, see (2) above. If a Co-owner is designated, either the Co-owner or the subscriber may redeem the bond without the signature of the other. If a Beneficiary is designated the bond can be redeemed ONLY by the subscriber during his lifetime, and by the Beneficiary ONLY if he or she survives the subscriber.
8. If subscriber desires bonds to be mailed, give name and address of person to whom bonds are to be sent. Subscribers who are seldom at home, when mail is delivered should designate their business or place of employment address rather than their residence address.
9. If subscriber desires Treasury Department to hold bonds in safekeeping, give address to which receipt therefor is to be mailed. CAUTION.—If name and address are given on line 8, line 9 should be left blank or vice versa.
10. Give address to which refunds are to be sent.
11. Enter initials of person making required entries on Service Records and on other pertinent records.
12. Subscriber must sign original and duplicate copies of application in ink or indelible pencil.
13. Personnel or other Responsible Officer must sign original and duplicate copies of applications submitted by civilian and enlisted subscribers.

## ADDITIONAL INSTRUCTIONS AND CONDITIONS

### Disposition of forms:

ORIGINAL and DUPLICATE copies sent to Chief of Finance, War Bond Division, New Armory Building, 19th and A Streets SE., Washington, D. C.  
TRIPLICATE copy retained by Commanding or Personnel Officer.  
QUADRUPPLICATE copy retained by Subscriber.

### Amounts:

Only multiples of \$1.25 acceptable.

Minimum Reservations: (a) Officers, Nurses, Warrant Officers, Contract Surgeons, \$3.75 per month; (b) Enlisted men, \$1.25 per month; (c) Civilian employees (if paid weekly), \$1.25 per pay day; (d) Civilian employees (if paid semi-monthly), \$2.50 per pay day; (e) Civilian employees (if paid monthly), \$5 per pay day.

For further instructions, see War Department Circular No. 77, March 16, 1942

★ U. S. GOVERNMENT PRINTING OFFICE : 1941 16—25500-1

W. D., A. G. O. Form No. 29-5.

the 12 months' period from date of commencement of absence is about to expire and no official report of death or of being a prisoner or of being interned has been received, the head of the department concerned may cause a full review of the case to be made. Following such review and when the 12 months' absence has expired, or following any subsequent review of the case, the head of the department concerned is authorized to direct the continuance of the officer's missing status, if he (she) may reasonably be presumed to be living. Such missing officers continue to be entitled to have pay and allowances credited, and payment of allotments as authorized to be continued, increased, or initiated. (AR 35-1320; Bull. No. 2, W. D., 1943.)

**708.2. When no allotment executed or allotment not sufficient.**—In the absence of a previously executed allotment, or where the allotment made is not sufficient for reasonable support of a dependent and for the payment of insurance premiums, the head of the department concerned may direct that an allotment not to exceed the base pay plus longevity of the person concerned, be paid by the appropriate disbursing officer to the insurer or such dependent as has been designated in official records or, in the absence of such designation, to such person as may be determined by the head of the department concerned, or by such person as he may designate, to be a bona fide dependent. (AR 35-1320.)

## SECTION II

### ALLOTMENTS FOR WAR SAVINGS BONDS

#### **709. Definitions.**

**709.1. Allotment.**—The term "class B allotments" as used herein refers to a definite portion of the pay of an officer which is authorized to be used for the purchase of War Savings Bonds. The allotment method which is effective April 1, 1943 is to replace the class A pay reservation plan in effect prior to that date. (Cir. No. 44, W. D., 1943.)

**709.2. Subscriber.**—The "subscriber" is the officer who authorizes a class B allotment to be made from his (her) pay. (Cir. No. 215, W. D., 1942.)

**710. Allotments not mandatory.**—Allotments of pay for such purposes are purely voluntary acts of the subscriber and they carry no corresponding allowance or other obligation of the Government. Such allotments require no administrative adjudication to become effective and are revocable at the will of the subscriber. (Cir. No. 215, W. D., 1942.)

**711. Accomplishment.**

**711.1. By whom made.**—Class B allotments may be authorized by officers, no matter where they may be located. Retired military personnel are also permitted to make such allotments.

**711.2. Amount.**—Class B allotments will be accepted only in such amounts that the monthly deduction will purchase one of the bonds of the various denominations. These amounts are as follows: \$18.75, \$37.50, \$75.00, \$150.00, \$225.00, \$300.00, and \$375.00. (Cir. No. 44, W. D., 1943.)

**711.3. Form used.**—(1) *Authorization.*—W. D., A. G. O. Form 29-5 (War Savings Bond, Class A Pay Reservation Application), copy reproduced above, is used by each subscriber for the purpose of authorizing allotments for the purchase of United States War Savings Bonds. This sample, although filled out to cover class A pay reservations, is still applicable for the authorization of class B allotment.

(2) *Discontinuance.*—W. D., A. G. O. Form 30-5 (Request for Cancellation of or Change in Pay Reservation for Purchase of Defense Savings Bonds) is prescribed to effect discontinuance of all class B allotments. Such discontinuance should be authorized only where a hardship is imposed on the individual, when required by administrative action (death, absence without leave, reported missing, or missing in action) or upon release from active duty or otherwise separated from the service. (Cir. No. 215, W. D., 1942.)

**712. Refunds.**—Payment of all refunds pertaining to class B allotments is made by the Chief of Finance, War Bond Division. Any balance remaining to the credit of a subscriber and which has not been liquidated by the purchase of a bond will be sent to him on receipt of proper request therefor. No refunds will be made until final report of deductions for War Bonds has been received and processed, and, in the event subscriber has died, until proper certificate of settlement has been issued by the General Accounting Officer, Washington, D. C. This period is variable, depending on many factors (location of subscriber when last deduction was made, etc.), but in any case will probably not be less than 90 days. In the absence of directions to the contrary, the proceeds from such accounts will be mailed to the subscriber at the address he directed to be used when he signed original authorization form. In the event the subscriber is no longer a member of the Military Establishment, the Chief of Finance, War Bond Division, will require such proof of identity, etc., as may be necessary before making refunds. (Cir. No. 215, W. D., 1942.)

**713. How noted on pay and allowance accounts.**—On pay and allowance accounts (War Department Form No. 336), the remark

"Class "B" allotment" will be entered on the line of item 14 after deleting the words "Due United States for," and the amount of each monthly allotment entered in the proper column. (Cir. No. 44, W. D., 1943.)

### SECTION III

## STOPPAGES

**714. Authorized stoppages.**—The pay of officers may be withheld on account of an indebtedness to the United States admitted or shown by the judgment of a court, but not otherwise unless upon a special order issued according to the discretion of the Secretary of War. The following is a list of items for which pay of an officer may be stopped:

(1) Property belonging to the United States that has been lost, spoiled, damaged, or wrongfully disposed of.

(2) Delinquent sales accounts.

(3) Overpayments.

(4) Illegal payments.

(5) Any payment made and disallowed by the General Accounting Office.

(6) Charges for rations furnished in the field. (AR 35-1800.)

### **715. Stoppage circular.**

**715.1. When issued.**—Stoppage circulars are issued monthly to disbursing officers by the Chief of Finance.

**715.2. Information contained therein.**—The names of persons against whom stoppages of pay have been ordered, the file number and date of stoppage, amount outstanding at date of circular, rate of collection, and appropriations to which stoppage pertains or instrumentality to be paid, are contained in the stoppage circular. (AR 35-1800.)

**715.3. Collections on first pay voucher.**—The listing of individuals in the stoppage circular is for the purpose of collecting the amount called for therein. In the absence of evidence that collections have been made or waived by the Secretary of War, or by the Office of the Chief of Finance, collection will be made on payment of the first voucher presented by the officer or assignee after receipt of circular, or upon receipt of papers containing advice of approval by the Secretary of War. (AR 35-1800.)

**715.4. Receipt given for amounts collected.**—Disbursing officers will issue W. D., F. D. Form No. 38 (Receipt for Miscellaneous Collections) for amounts collected from Army officers. No receipt

will be given for collection on pay voucher of field rations furnished unless demanded.

WAR DEPARTMENT  
FINANCE DEPARTMENT  
FORM No. 38  
Approved Nov. 24, 1930

WAR DEPARTMENT  
FINANCE DEPARTMENT

**RECEIPT FOR MISCELLANEOUS COLLECTIONS**

\$ 1.00..... Flying Field, D.C., November 25, 1942  
(Station) (Date)

\* Received in cash of .....  
\* Collected on Voucher from } Charles H. Shaw, Captain Q.M.C.  
..... One ..... Dollars and .. No ..... Cents,  
on account of Lost government property ..... (1 ea. Hammer, ball)

APP. 214330 - GPFD - \$1.00 P. A. ....  
which sum I have passed to the credit of the United States, and hold myself accountable therefor.

Symbol 210-501

\* Strike out words not applicable.

*John Ben Klein*  
John Ben Klein  
Major, F.D.

Finance Department.

W. D., F. D. Form No. 38.

**715.5. Disposition of receipt.**—The receipt form will be accomplished in triplicate showing the number of the voucher, disbursing officer's symbol number, file number of the stoppage circular, and monthly accounts to which it pertains upon which stoppage is made. The original receipt is forwarded to the Chief of Finance by the disbursing officer making the collection, the duplicate copy is furnished the officer from whom collection is made, and the triplicate copy retained as an office record.

**715.6. Collection made on account of shortage of property.**—The original W. D., F. D. Form No. 38 is sent to the Chief of Finance, through the finance officer of the service command or department charged with the audit of the property concerned. The duplicate and triplicate will be disposed of as provided above.

**715.7. Action required when collection already made.**—Whenever stoppages appear on the circular which are known by the disbursing officer to have been already collected, he should report the fact without delay to the Office of the Chief of Finance, showing where practicable the voucher number, date of collection, and name of disbursing officer making same. (AR 35-1800.)

**715.8. Disbursing officer liable for noncompliance with stoppage circular.**—Disbursing officers failing to observe these requirements are held liable for any overpayments resulting from such failure.

**715.9. Confidential information.**—The contents of stoppage circulars are confidential to disbursing officers and will be so treated by them.

**716. Excess leave.**

**716.1. General.**—If an officer, except as provided in paragraph 716.2, is granted leave in excess of that authorized by law, he is entitled to only half pay and no allowances. Any payment that is made by disbursing officers to such officer in a half pay status, which results in an overpayment, will be collected from the officer.

**716.2. Exceptional.**—Leave granted Army nurses, dietitians, and physical therapy aides in excess of that authorized by law will be without pay and allowances. (AR 35-1400; AR 35-2020.)

**717. Unauthorized absences.**—Payments that are made for a period of unauthorized absence must be collected from the officer concerned, and credited to the appropriations from which originally paid.

**718. When allowances not affected.**—When an officer is under stoppage of all pay by sentence of general court martial or otherwise, or is suspended from rank and pay, it is to be understood as depriving him of all his salary and increase for the time, but does not affect his right to rental and subsistence allowances. (AR 35-1800.)

**719. Collection for field rations furnished.**

**719.1. Action by commanding officer.**—The station commander will prepare, for each disbursing officer concerned, a separate report in triplicate, listing by name, serial number, grade, and organization, the officers for whom field rations were drawn and will indicate the number of rations drawn for each, and the amount due the United States therefor, computed at the rate of 70 cents per ration. The original and one copy of each report will be forwarded to the disbursing officer who pays the pay accounts of the individuals listed thereon.

**719.2. Action by disbursing officer.**—The disbursing officer will enter the amount due the United States on the pay voucher of each such individual with the notation, "Due the United States for ----- field rations at 70 cents per ration furnished during the month of -----," and will take up the amount so deducted to the credit of the appropriation "Replacing Supplies and Transportation, Army," indicating proper project for subsistence (P 111-08). The disbursing officer will stamp the duplicate copy of each report with his office stamp, and will forward it to the service command fiscal officer for the property auditor's file. Where it is impracticable to make the collection in the current month, the deduction may be made

on the officer's pay account for a subsequent month. The above entry on the pay voucher is made as follows:

	Amount
Debits:	
(14½) Due United States for 10 field rations at \$0.70 per ration furnished during the month of Feb. 1943—213/40504 RS&TA 1943-44 (P 111-08).	\$7 00

**719.3. Field ration for fraction of day.**—In reporting the number of rations consumed by military personnel, a whole day's ration will be charged for each day for which a ration was drawn, regardless of the number of meals eaten. (Cir. No. 16, W. D., 1943.)

**720. Discharging private debts.**—No trustee process, garnishment, injunction, or attachment can be recognized by the disbursing or accountable officers of the Government in respect to money due creditors of the United States. (AR 35-1800.) Civilian debts incurred and not paid are violations of AW 95 and AW 96 and are the basis for prompt disciplinary action against those concerned. (Cir. No. 62, W. D., 1943.)

**721. Erroneously reported missing.**—When it has been subsequently found that an officer originally reported as a prisoner of war, missing, missing in action, or interned in a neutral country, has been absent from his post of duty without authority, he will be indebted to the Government for an amount for which payment has been made or credited to his account during such absence. (AR 35-1320.)

**722. Deduction from pay of Regular Army warrant officers for United States Soldiers' Home.**

**722.1. Statutory provisions.**—There will be deducted each month from the pay of each warrant officer on the active list of the Regular Army a sum not in excess of 10 cents, which is passed to the credit of the permanent fund, United States Soldiers' Home (trust fund) in the Treasury of the United States. The exact amount so deducted is fixed from time to time by the Secretary of War. (See par. 722.3.) (AR 35-2220.)

**722.2. Warrant officers other than Regular Army not applicable.**—This deduction is not applicable to warrant officers of the National Guard ordered into active service, nor to warrant officers given temporary appointments in the Army of the United States during wartime. (Cir. No. 118, W. D., 1942; AR 35-2220.)

**722.3. Amount and commutation.**—The amount to be deducted has been fixed by the Secretary of War at 10 cents per month. For

March 1, 1943

TM 14-250

ALLOTMENTS AND STOPPAGES

722.4

a fractional period of 15 days or less, 5 cents will be deducted and for periods of more than 15 days the full amount of 10 cents will be deducted. (AR 35-2440.)

**722.4. Disposition of amounts deducted.**—Deductions made from the pay of warrant officers for the maintenance of the United States Soldiers' Home is credited to "Trust Fund—218930.6—Deposits to Soldiers' Home Permanent Fund, Withheld Pay, Army Maintenance, U. S. Soldiers' Home." (AR 35-2220.)





## CHAPTER 8

## UNIFORM AND EQUIPMENT ALLOWANCE

**801. Statutory provisions.**—The act of December 4, 1942, provides that except as indicated in paragraph 804, an allowance of \$250 for uniforms and equipment is authorized to be paid to the following personnel of the Army of the United States or any component thereof:

(1) Any commissioned officer on active duty on April 3, 1939, or thereafter accepted for active duty, in the grade of second lieutenant, first lieutenant, or captain, and entitled to the pay of the first, second, or third pay period on April 3, 1939, or at the time of such acceptance for active duty.

(2) Any person on active duty on April 3, 1939, or thereafter accepted for active duty in any temporary or permanent grade of warrant officer (including any person appointed flight officer), except that of chief warrant officer entitled to receive the base pay and allowances provided for officers of the fourth pay period. (Fin. Bull. 142, 1942.)

**802. When payable.**—The uniform allowance is payable only to officers enumerated below now serving on active duty in the Army of the United States or who hereafter serve on active duty therein during the present war and for 6 months thereafter.

**802.1. Commissioned officers.**—Officers on active duty in the Army of the United States or any component thereof on April 3, 1939, or thereafter accepted for active duty, in the grade of second lieutenant, first lieutenant, or captain, and who were entitled to the pay of the first, second, or third pay period on April 3, 1939, or at the time of acceptance of active duty, may be paid the allowance.

**802.2. Warrant officers and flight officers.**—Any person on active duty in the Army of the United States or any component thereof on April 3, 1939, or thereafter accepted for active duty in any temporary or permanent grade of warrant officer or flight officer, with the exception of those mentioned in paragraph 803, may be paid the allowance. (Fin. Bull. 142, 1942.)

**803. When not payable.**—The uniform allowance is not payable in the following instances:

(1) *Commissioned officers.*—To persons accepted for active duty on or after June 1, 1942, who are entitled to receive the pay of the fourth pay period or above at the time of acceptance.

(2) *Warrant officers.*—To a chief warrant officer entitled to receive the base pay and allowances of the fourth pay period at date of acceptance of active duty, or who was entitled to such pay on April 3, 1939.

(3) *To graduates of the United States Military Academy.*

(4) *Payment authorized in one capacity only.*—The uniform allowance will not be paid more than once to any person. However, where former acts allowed payment in the amount of \$150, the additional \$100 is authorized.

**804. Deduction of amounts previously paid.**—Any uniform allowance paid previously under former acts will be deducted from the \$250 and only the difference paid to persons entitled to the allowance.

**805. Method of payment.**—Claims of officers, warrant officers, and flight officers for uniform allowances will be submitted on War Department Form No. 336 and supported by the certificate set forth below (AR 35-1360.)

I hereby certify that—

a. I was on active duty on April 3, 1939, in grade of \_\_\_\_\_ and entitled to the pay of the \_\_\_\_\_ pay period, or

b. I was accepted for active duty on \_\_\_\_\_ in grade of \_\_\_\_\_ and was entitled to pay of the \_\_\_\_\_ pay period at that time, and

c. I was on active duty on the date of the passage of the act of December 4, 1942, and

d. I have previously received the amount of \$ \_\_\_\_\_ \* for uniform allowances under prior acts, and

e. I am not a graduate of the United States Military Academy.

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Grade and organization)

\*Insert amount, if any, previously received, or indicate "None."

## CHAPTER 9

## VOUCHERS AND SUPPORTING PAPERS

**901. Voucher form used.**—Officers, including retired officer personnel on active duty, will submit War Department Form No. 336 for pay and allowances due them, except mileage and traveling expenses, certified by themselves, to disbursing officers for payment. (AR 35-1360.) The term “officer” as used in this chapter has equal reference to commissioned officers, contract surgeons, warrant officers, Army nurses, officers of the Women’s Army Auxiliary Corps, dietitians, and physical therapy aides, except that where claim for *increased* allowances is shown, this term will exclude Army nurses, officers of the Women’s Army Auxiliary Corps, dietitians, and physical therapy aides, as this latter group is *not* entitled to such increased allowances.

**902. Preparation of vouchers.**

**902.1. By personnel officers.**—Unit personnel officers will, with the assistance of such noncommissioned officers as are detailed to their sections, prepare all pay vouchers and check them to see that they are administratively correct before signature. (AR 345-5.)

**902.2. Responsibility of payee.**—Officers are responsible for the proper preparation, certification, and submission to disbursing officers of their own pay vouchers, even though the vouchers may be prepared as a service in the office of the personnel officer or other agency. (Cir. No. 310, W. D., 1942.)

**902.3. General instructions.**—Items (1) to (16), inclusive, contained on the War Department Form No. 336 will be filled in where applicable except that item (2) pertaining to “Departed from” and “Reported for duty at” need only be shown if station has been changed since last payment.

**902.4. Promotions.**—When claimant has been promoted, notation to that effect will be made in the blank space above item (1) of the Pay and Allowance Account. For example: “Promoted major from captain per Par. 2, SO 158, W. D., September 23, 1942.” (See par. 205.)

**902.5. Specific instructions, items (1) to (18), inclusive.**—  
(1)—*Item (1).*—The first name, additional initials, if any, and the surname of the payee will be shown. It is immaterial whether the first or middle name be used, as long as any one name is used together with the additional initials, if any, and the last name. The grade

and organization of the officer will be shown followed by the officer's serial number. For example: John J. Jones, Captain, 58 Inf., O-12807; or in the case of an officer of the Women's Army Auxiliary Corps—M. Anita Anderson, 3d Officer, WAAC, L-500500.

(2) *Item (2).*—The station of the officer, order of assignment, and, if station has been changed since last Pay and Allowance Account was submitted, the names of old and new stations together with date of departure from old station and date of reporting for duty at new station will be shown.

(3) *Item (3).*—Where claim for increased allowances is made because of a lawful wife, her Christian name in full, the officer's surname, and her address, will be shown. Whether the wife's middle Christian name, or her maiden surname is used as her middle name or initial, there should be uniformity in its use. Where the claim is based upon the dependency of an unmarried child or children under 21 years of age, the child's (or children's) name, age and address, will be shown. The evidence of dependency in the case of adopted children will be attached to each pay voucher. (See par. 603.1) (AR 35-4220.)

(4) *Item (4).*—Where a claim for increased allowances is based upon the dependency of a mother, her name, address, and the husband's surname will be shown. The completion of the supporting statement thereunder may be ignored. In the event increased allowances are claimed because of a dependent father, change the word "mother" on the voucher to read "father," and the same information will be shown as in the case of a mother. (See par. 603.2) (AR 35-4220; Cir. No. 408, W. D., 1942.)

(5) *Item (5).*—The number of years' service and the pay period will be shown. Only in the event another full year's service was completed within the period of the pay voucher will the date of completion be shown. (See par. 203.)

(6) *Item (6).*—The inclusive dates for which base and longevity pay are claimed will be shown.

(7) *Item (7).*—Under this item, claims for additional pay such as aide, foreign service, sea duty, flying pay, pay for parachute jumping, and pay for medals (see sec. III, ch. 2) will be shown. For pay as aide to a general officer, the name and *permanent* grade of the general officer will be shown. The order detailing the commissioned officer as aide and date of reporting for such duty will support the first voucher, but on subsequent accounts the voucher reference with which the order is filed will suffice. The certificate of the officer that he is entitled to the foreign service increase is sufficient to warrant

payment, except that when departure from and/or return to the United States is included in the period of the claim, such date(s) will be shown. For increased pay by reason of sea duty the date of reporting aboard the vessel to which assigned and/or the date of relief from duty aboard such vessel will be shown when such dates are included in the period of the claim. For periods in domestic ports there should be filed with each voucher a certificate that during such periods claimant actually availed himself of meals and quarters on board the vessel.

(8) *Item (8).*—Since the payment for amounts has been suspended, this item will remain blank.

(9) *Item (9).*—The inclusive dates for which subsistence allowance is claimed will be shown.

(10) *Item (10).*—(a) Where the officer submitting the voucher is entitled to rental allowance, the inclusive dates for which rental allowance is claimed will be shown.

(b) Any partial payments (paragraph 210.2) not previously accounted for will be stated in space above item (11) on the pay account for the period immediately following such payment or payments. Such items will be dropped from the total credit as in case of allotments and should be included with the total of any allotments in order to account for the net amount chargeable as explained under (14) below.

(11) *Item (11).*—Where the officer (except as officer of the WAAC) submitting the voucher carries class D Government insurance, for which payment is made monthly by deduction from the Pay and Allowance Account, the amount of the premium will be shown. Insurance premiums will be withheld on a monthly basis only and responsibility for proper deduction rests with the claimant. (See sec. I, ch. 7.)

(12) *Item (12).*—Where claimant has a class E allotment, the amount of the allotment will be shown in the same manner as stated in item (11). (See sec. I, ch. 7.)

(13) *Item (13).*—When the officer (except an officer of the WAAC) submitting the voucher carries class N National Service Life Insurance, the amount of the allotment will be shown in the same manner as in item (11). When the first premium on class N insurance is not paid by direct remittance to the Veterans' Administration, the premium required for the advance payment, together with the one due for the ensuing month, will be entered for the first month or part of month subsequent to the date of application for insurance. For example, if the policy is to be effective in October, and the

monthly premium is 73 cents, the Pay and Allowance Account for October should show in item (13), "Adv. 73¢; October 73¢" and in no instance will the two monthly deductions be stated in one item. (AR 345-155.)

(14) *Item (14).*—(a) In the extreme right-hand column of item (14) should be entered the aggregate of all classes B, D, E, and N allotments. In item (14), the words "Due United States for" will be deleted and the words "Class 'B' allotment" will be substituted therefor. The amount should be subtracted from the "Total Credits," above, the remainder being the amount to be charged to the appropriation, and this amount is entered on the blank line below the word "Appropriations" at the top of the Pay and Allowance Account. The remaining entries under "Debits" are collections rather than allotment deductions. (See sec. I, ch. 7.)

(b) The blank line below item (14) should be used to enter any stoppages or collections that are due. For example, "Overpayment on Vou. 1046, Mar. 1942, accounts of Major E. Z. Smith, F. D., 212/30425 FSA 1942-43. FD 71 P 411-01, \$-----." (See sec. II, ch. 7.)

(15) *Item (15).*—Where the claimant has been granted a leave of absence (ordinary or sick) the first Pay and Allowance Account will show date of departure, paragraph, order number, headquarters issuing the order, and the date of such order. In the event leave has been extended, the same information will be shown in the appropriate place. Subsequent vouchers submitted while on leave will show the month with which the order granting leave was filed, and date of departure from station. The first voucher submitted after expiration of leave will show the month with which the order granting the leave was filed, date claimant left station, and the date of return to duty. (See par. 207.)

(16) *Item (16).*—(a) *Date of certificate.*—The date to be shown under item (16) will be the last day for which pay is being claimed.

(b) *Indorsed account.*—If the check is to be deposited in a bank to the credit of the payee or the credit of another in a bank, the name and address of such bank will be shown. (See par. 911.) Where an amount is to be placed to the credit of a person other than the payee, the form will be modified as follows: "Place to the credit of *Mrs. Maria A. Smith, Farmers Bank, Indianapolis, Ind.*" (AR 35-1360.)

(c) *Signature.*—The payee will sign his or her name the same as it is stated in item (1) of the Pay and Allowance Account.

(17) *Item (17).*—Where claimant is on duty at a station where public quarters are maintained by the Government and where, by rea-

son of nonassignment of quarters, rental allowance is claimed, the certificate of the commanding officer, or duly authorized commissioned assistant as to the nonassignment of quarters must be accomplished with the last day for which claim is made, in order to entitle an officer to be paid rental allowance; or in lieu thereof, properly authenticated mimeographed certificates of such officers should be attached to vouchers on which rental allowance is claimed. Where the officer is absent from his (her) permanent station and the certificate of the commanding officer is not available, there should be inserted in the space provided for the latter, the notation: "See paragraph 2b, Cir. No. 408, W. D., 1942." However, in cases where the station of an officer is at a place where public quarters are not maintained by the Government, and where in such cases rental allowance is due and properly payable, the certificate of the commanding officer as to the nonavailability of quarters is not required, but in all such cases the following reference will be entered in the space provided for the signature of the commanding officer: "See paragraph 16, AR 35-4220." When no claim is made for rental allowance, the certificate will be left blank. (See par. 614.) (Fin. Bull. 51, 1942.)

(18) *Item (18)*.—The number, date, and amount of the check or checks, as the case may be, must be shown. If payment is made in cash, the amount and date of payment will be shown, and the signature of the payee will be obtained at the time of making the cash payment.

**903. Evidence required to support claims for base and longevity pay.**

**903.1. Base pay.**—Where there has been a promotion during the period covered by the Pay and Allowance Account, two authenticated copies of the promotion order will be filed with the voucher. (See par. 205.)

**903.2. Longevity pay.**—(1) *Commissioned officers of Regular Army.*—No supporting papers are required to be attached to the voucher to support the payment for longevity pay in the case of commissioned officers of the Regular Army. Their service is listed in the Official Army Register and verification can be made therefrom. (See par. 219.)

(2) *Officers other than those of Regular Army.*—For the duration of the war and 6 months thereafter all service claimed for pay purposes may be supported by a certificate of the officer as prescribed in paragraph 219, duly modified as to form to take care of all officer personnel.



**904. Evidence required to support claims for subsistence and rental allowances.**

**904.1. On promotion.**—When, because of promotion, there occurs a change in the rate of subsistence and/or rental allowance, two copies of the promotion order should be filed with the voucher. (See par. 602.)

**904.2. Assignment of quarters.**—Where a claimant, previously in a rental allowance status, is assigned public quarters, there will be filed with the first Pay and Allowance Account thereafter submitted, two authenticated copies of the order or letter assigning the quarters, except when conditions in paragraph 904.5 arise. (See par. 614.)

**904.3. Termination of assignment of quarters.**—Where the claimant's assignment of public quarters is terminated, two certified copies of the letter or order terminating such assignment will be filed with the first Pay and Allowance Account submitted after the change occurs, except when conditions in paragraph 904.5 arise. (See par. 616.)

**904.4. Certificate covering rental allowance from former station.**—When the claimant is relieved from a station where he was in a rental allowance status, two copies of a certificate of nonassignment of quarters by the commanding officer of such station covering the period from date of last payment to include date of departure therefrom will be filed with the first account at the new station, except when conditions in paragraph 904.5 arise. (AG 370.5, Dec. 6, 1941.)

**904.5. When certificates not readily available.**—These requirements may be dispensed with when an officer is absent from his (her) permanent station (or as in par. 904.4, already departed from his (her) former station) and the documentary evidence required from the commanding officer covering assignment, termination, or adequacy of quarters referred to above are not readily available. In lieu thereof the following notation will be made on item (17) of Pay and Allowance Account: "See paragraph 2b, Cir. No. 408, W. D., 1942." This provision is applicable only during the period of the war and for 6 months thereafter.

**904.6. Increased allowances because of dependency.**—(1) *Lawful wife.*—The dependency of a wife is presumed and does not have to be proved.

(2) *Legitimate child.*—An unmarried child under 21 years of age is within the scope of (1) above. (AR 35-4220.)

(3) *Adopted child.*—Where a claim is submitted for increased allowances because of dependency of a child by adoption, the certificates prescribed in paragraph 603 will be filed with *each* account.

(4) *Dependent father or mother.*—When increased allowances are claimed because of a dependent father or mother, the certificate prescribed in paragraph 603.2 will be filed with *each* account.

**905. Evidence required to support claims for pay as aide.**—Two authenticated copies of the order detailing the officer as aide will be filed with the first voucher on which the additional pay is claimed and the voucher reference will be cited on all subsequent accounts. When relieved from such duty, two certified copies of the order announcing such relief will be submitted with the first Pay and Allowance Account after the change occurs. (See par. 224.) (AR 35-1700.)

**906. Evidence required to support claims for flying pay.**

**906.1. Flight certificate and schedule for flying officers.**—Standard Form No. 1051 (Flight Certificate and Schedule) will be submitted in duplicate, properly completed, and signed and filed with the Pay and Allowance Account on which the increased pay for flying is claimed, except when conditions in paragraph 906.4 arise. The Flight Certificate and Schedule will contain a statement each month showing that the officer (within the meaning of par. 502.3) concerned has been designated as an aircraft pilot, observer, navigator, bombardier, etc., in his capacity as flying officer. A space for either the pay number, voucher number, or other identifying number, is provided for in the upper right-hand corner of the form. (See par. 504.) (AR 35-1480.)

**906.2. Flight certificate and schedule for nonflying officers.**—All vouchers on which payment of flying pay is made to nonflying officers (within the meaning of par. 502.4, including Army nurses) should be supported by evidence showing that the flight requirements have been met within the 90-day period. Where these flights have been performed in either the first or second month of such period, the vouchers for the 1 or 2 succeeding months, as the case may be, should be supported either by copies of the flight certificate showing the flight requirements have been met or by a statement substantially as follows: "Flight certificate showing requirements of Military Appropriation Act of current fiscal year have been met, filed with Voucher No. \_\_\_\_\_ Account of \_\_\_\_\_ for the month of \_\_\_\_\_." This requirement may be dispensed with under conditions set forth in paragraph 906.4. See paragraph 505.

**906.3. Copies of flight order or reference thereto.**—Two certified copies of the order to fly must accompany the Flight Certificate and Schedule to which it relates, or, if copies have previously been

filed with the same disbursing officer, notation to that effect must be made on the certificate under the name of the flyer, showing the voucher number, month of the account with which filed, and name of the disbursing officer. When relieved from flying duty the last account on which flying pay is claimed will be accompanied by two copies of the order promulgating such relief.

**906.4. Approval of commanding officer not readily available.**—When an officer (within the scope of pars. 502.3 and 502.4, including Army nurses) is unable to obtain the necessary certificates of his (her) commanding officer, this requirement may be dispensed with. This condition may occur through destruction of flight records or absence from permanent station, but is applicable only for the duration of the war and 6 months thereafter. (AR 35-1360; Cir. No. 408, W. D., 1942.)

**907. Evidence required to support claims for parachutist pay.**—Vouchers covering the payment of additional pay to commissioned and warrant officers engaged on parachute duty will be evidenced by the insertion below item (7) War Department Form No. 336 of the following: "Per SO \_\_\_\_\_ Hq \_\_\_\_\_ dated \_\_\_\_\_ 194\_\_\_\_\_ effective \_\_\_\_\_ 194\_\_\_\_\_." (AR 35-1360).

**908. Evidence required to support payments while on leave.**—Where a claimant has been granted a leave of absence (ordinary or sick), copies of the leave order (also order granting extension, if any) will be filed with the first account. (See par. 207.) (AR 35-3420.)

**909. Evidence required to support refunds of allotments.**—Two copies of the written authority from the Office of Dependency Benefits, 213 Washington Street, Newark, New Jersey, authorizing the repayment to the allotter of any pay deducted in excess of the payment of the allotment, will be filed with the voucher. (See par. 707.2.) (AR 35-5520.)

**910. Evidence required to support claims for uniform and equipment allowance.**—The claim of an officer for the uniform and equipment allowance on War Department Form No. 336 will be supported by the certificate prescribed in paragraph 805.

**911. Transfer and assignment of pay accounts.**—A Pay and Allowance Account will be transferred only when due and payable and only when the transferor is so situated by reason of his duty assignment that he cannot receive payment from a disbursing officer in a reasonable time. In such a case, the transferor will notify the disbursing officer by whom his account is payable as to the transfer, and

the person or institution to whom the pay and allowance account is transferred will be advised as to the disbursing officer to whom the Pay and Allowance Account will be presented, who should be the disbursing officer who last paid the transferor. Officers desiring to have all or part of their monthly pay deposited in a banking institution, for credit to themselves or others, will accomplish the indorsement provided for that purpose on the Pay and Allowance Account (item (16)), care being taken to show the name of the person whose account is to be credited, amount to be credited, and name and location of the banking institution in whose favor the check is to be drawn. (AR 35-1360.)

**912. Final pay vouchers.**—When an officer is separated from active duty other than by original retirement or reverting to a retired status from an active duty status (discharge, resignation, or relief from active duty), he is required to submit a final pay account as contemplated in paragraph 232. Supporting papers to accompany the final pay accounts are as follows:

(1) A Transcript Statement of Account showing last payment.

(2) Copies of orders covering detail to active duty and relief from active duty, as well as any orders or certificates affecting the pay and allowances.

(3) Certificate of service by the payee when longevity pay is claimed, except when such service is shown in the Official Army Register or Official National Guard Register.

(4) When rental allowance is claimed, the certificate of the commanding officer appearing in item (17) of the Pay and Allowance Account will be sufficient, unless the provisions of paragraph 904.5 are invoked.

(5) When items of indebtedness are to be deducted, the appropriations to be credited (including the allotment number, if any) will be stated, and, if checks are to be drawn to cover such indebtedness, the person or activities to whom checks should be made payable will be designated. (AR 35-3420.)

**913. Appropriation chargeable and where shown on voucher.**—After the Pay and Allowance Account has been completed and the net amount to be paid has been determined (see par. 902.5(13)) the appropriation from which it is to be paid must be charged. Beginning in the upper left-hand corner immediately under the word "Appropriations" there will be shown the appropriation code number, appropriation title, fiscal year or years, and the allotment number chargeable. The words "Pay of the Army" must be deleted, and the current appropriation title and fiscal year inserted.

In the upper right-hand corner the disbursing officer's voucher number is shown after "D. O. Vou. No. \_\_\_\_\_." In the "Paid by" block in the upper right-hand corner, the disbursing officer's name, grade, station, symbol number, and station number will be shown, together with the month and year of payment. (Fin. Cir. B-5.)

WAR DEPARTMENT Form No. 336—Revised Form approved by Comptroller General, U. S. September 22, 1940	WAR DEPARTMENT <b>PAY AND ALLOWANCE ACCOUNT</b>	D. O. Vou. No. 4130
APPROPRIATIONS: F. S., A.	(Commissioned Officers, Army Nurses, Warrant Officers, Contract Surgeons)	PAID BY — Maj. E. Z. SLITH, FD Ft. Finance, Ind. Symbol #210280, Station #384. OCTOBER 1942 (For use of receiving office)
212/30425	1942-43	
FD-71 F. 411-01	_____	

Appropriation chargeable and where shown on voucher.

**914. Pay card.**—The officers' pay section of a finance office maintains an alphabetical file of W. D., F. D. Forms No. 3 (Pay Card—Commissioned Officers) for each officer. When a Pay and Allowance Account is received, the appropriate entries are made on the card. If any items differ from the corresponding entries on the card for earlier months, the reason for the change should be ascertained. The pay card then accompanies the Pay and Allowance Account to the check writing section and the voucher number is recorded on the pay card at the same time it is entered on the voucher. The card is then returned to the officers' pay section and properly filed. The card is used in order to maintain a record of all payments made to each officer and serves as a handy reference if at any time a question arises concerning payments made to a certain officer. This card, which is self-explanatory, is reproduced below.

**915. First account of commissioned officer at new station.**—A commissioned officer's first monthly Pay and Allowance Account at his new station must be supported by the papers below.

**915.1. Change of station orders.**—Change of station or temporary duty orders as distinguished from active duty orders indicated in paragraph 915.2 will not hereafter be attached to pay vouchers. Disbursing officers may request that they be permitted to examine such orders prior to payment in order to complete (or verify) item (2) on the Pay and Allowance Account (War Department Form No. 336).

**915.2. Active duty orders of Reserve components.**—For commissioned officers other than those of the Regular Army, two copies of the officer's active duty orders. Individual orders extending the active duty period of officers of the Reserve components are not necessary.

**915.3. Personnel orders.**—When on flying status, two copies of personnel orders.

**915.4. Statement of service.**—Commissioned officers other than those of the Regular Army or National Guard claiming longevity must file two authenticated copies of a statement of service, or in lieu thereof a certificate of such service executed by the officer.

**915.5. Termination of quarters assignment at old station.**—If the officer was on duty at an Army post, camp, or station, two copies of the orders terminating his assignment of quarters, if such were assigned; or a certificate of nonassignment of quarters, by the commanding officer of such post, camp, or station, covering the period from date of last payment to include date of departure. These copies may be dispensed with in case the provisions of paragraph 904.5 apply.

**915.6. When assigned quarters at new station.**—Two copies of orders assigning quarters, unless the provisions of paragraph 904.5 should be invoked. (AG 370.5, Dec. 6, 1941.)

**915.7. Payment not to be withheld pending receipt of certain documents.**—Supporting papers such as personnel orders for flying pay, etc., are required in pertinent cases, but payment should not be withheld pending receipt of such documents.

#### **916. Payments to Navy officers.**

**916.1. General instructions.**—Upon presentation of appropriate orders, supported by statement of account, Navy officers will be paid upon War Department pay vouchers the amounts that may be due them, and when such Navy officers are detached they will be furnished appropriate transcript of accounts covering last payment in order that they may continue to be paid elsewhere in accordance with Army or Navy procedure.

**916.2. How paid.**—All such payments will be made under the military disbursing symbol and charged against the appropriation "Finance Service, Army," serial "FD 99." The originals and copies of all such vouchers to be annotated "Subject to reimbursement by the Navy Department, reimbursements to be secured by the Chief of Finance, U. S. Army, Washington, D. C."

**916.3. Copies of vouchers and disposition.**—Two extra copies will be made of all vouchers covering payments to Navy personnel, and promptly upon completion of payment and inclusion in the accounts of the disbursing officer, one copy thereof will be mailed to the "Master Accounts Section, Bureau of Supplies and Accounts, Navy Department, Washington, D. C." and the other extra copy

March 1, 1943

WAR DEPARTMENT  
FINANCE DEPARTMENT  
Form No. 3  
Form approved September 30, 1938

## PAY CARD-COMMISSIONED OFFICERS

1. Name Shaw, Charles H. Rank and Organization Captain Q.M.C. Serial No. 0-267938  
 2. Station Flying Field Washington, D. C.  
 3. On duty, per paragraph No. 10 S. O. No. 393, Hdqrs. MD - November 10, 1942  
 4. Lawful wife Mildred H. Shaw  
 5. Dependents other than wife none  
 6. For over 0 years service 3; pay period none years completed none, 19  
 7. First appointment in permanent service (a) above captain; (b) above second lieutenant; (c) appointed to fill vacancy created by increase of commissioned personnel in 1920; (d) present rank of captain July 1, 1920, or earlier.  
 8. Place to credit with Bank of America Personal checks desired none Cash none  
Riverside, California

	JANUARY 19...	FEBRUARY 19...	MARCH 19...	APRIL 19...
Base and longevity pay.....	\$.....	\$.....	\$.....	\$.....
Additional pay for.....				
Additional pay for.....				
Subsistence allowance.....				
Rental allowance.....				
TOTAL CREDITS.....	\$.....	\$.....	\$.....	\$.....
Deduct class "D" insurance.....	\$.....	\$.....	\$.....	\$.....
Deduct class "E" allotment.....				
Deduct for.....				
Due United States for.....				
TOTAL DEBITS.....	\$.....	\$.....	\$.....	\$.....
Net amount paid.....	\$.....	\$.....	\$.....	\$.....
Paid by Voucher No.....				
	MAY 19....	JUNE 19....	JULY 19....	AUGUST 19....
Base and longevity pay.....	\$.....	\$.....	\$.....	\$.....
Additional pay for.....				
Additional pay for.....				
Subsistence allowance.....				
Rental allowance.....				
TOTAL CREDITS.....	\$.....	\$.....	\$.....	\$.....
Deduct class "D" insurance.....	\$.....	\$.....	\$.....	\$.....
Deduct class "E" allotment.....				
Deduct for.....				
Due United States for.....				
TOTAL DEBITS.....	\$.....	\$.....	\$.....	\$.....
Net amount paid.....	\$.....	\$.....	\$.....	\$.....
Paid by Voucher No.....				
	SEPTEMBER 19....	OCTOBER 19....	NOVEMBER 19.42	DECEMBER 19....
Base and longevity pay.....	\$.....	\$.....	\$ 200.00	\$.....
Additional pay for.....				
Additional pay for.....				
Subsistence allowance.....			42.00	
Rental allowance.....			90.00	
TOTAL CREDITS.....	\$.....	\$.....	\$ 332.00	\$.....
Deduct class "D" insurance.....	\$.....	\$.....	\$.....	\$.....
Deduct class "E" allotment.....				
Deduct for.....				
Due United States for.....				
TOTAL DEBITS.....	\$.....	\$.....	\$.....	\$.....
Net amount paid.....	\$.....	\$.....	\$ 322.00	\$.....
Paid by Voucher No.....			12146	

REMARKS:

3-10594 (OVER)

W. D., F. D., Form No. 3 (front).

March 1, 1943

VOUCHERS AND SUPPORTING PAPERS

TM 14-250  
916.3

**CERTIFICATES FOR DEPENDENTS**

Affidavit for dependant mother filed with voucher No. \_\_\_\_\_  
accounts of \_\_\_\_\_ for the month of \_\_\_\_\_, 19\_\_\_\_  
Certificate of dependency for minor child filed with voucher No. \_\_\_\_\_  
accounts of \_\_\_\_\_ for the month of \_\_\_\_\_, 19\_\_\_\_  
(W. D. Cir. No. 7, 1930).

**ALLOTMENT RECORD**

CLASS "D"			CLASS "E"			
AMOUNT	BEGINS	EXPENDS	AMOUNT	BEGINS	EXPENDS	ALLOTTEE

**TRAVEL PAYMENTS**

DATE OF TRAVEL	PAID BY VOUCHER NO.	MONTH	AMOUNT

**TRANSCRIPT STATEMENT OF ACCOUNT**

\_\_\_\_\_ 19\_\_\_\_  
(Station) (Date)  
Transcript statement of voucher No. \_\_\_\_\_, for the month of \_\_\_\_\_, 19\_\_\_\_  
issued } \_\_\_\_\_, 19\_\_\_\_  
mailed }

W. D., F. D., Form No. 3 (back).



will be forwarded to the "Chief of Finance, U. S. Army, Washington, D. C." with letter of transmittal, citing Finance Bulletin 55, 1942. The place or station where the Navy account covering prior payments has been carried should be indicated on all copies of vouchers. No receipt for copies of vouchers covering payments to Navy personnel will be required from the Master Accounts Section, Bureau of Supplies and Accounts, Navy Department, by the disbursing officer.

**917. Supporting papers for first pay and allowance account at first station.**

**917.1. Problem 1.**—Assume that Second Lieutenant Fred Smith O-1280076 was commissioned direct from civil life in the grade of second lieutenant, Army of the United States, per letter The Adjutant General's Office, August 10, 1942, and assigned to the Quartermaster Corps, Fort Benjamin Harrison, Ind., effective September 1, 1942, per paragraph 3, Special Orders No. 278, War Department, dated August 15, 1942. He accepted the appointment on September 1, 1942, departed from his home, Indianapolis, Ind., and reported to his first duty station, Fort Benjamin Harrison, Ind., on September 1. Dependents: Mary Smith (wife), 6510 N. Meridian St., Indianapolis, Ind., and Fort Benjamin Harrison, Ind. Lieutenant Smith was assigned quarters on September 16. He applied for class N National Service Life Insurance on September 5, the policy to take effect October 1, 1942, and authorized an allotment deduction in the amount of \$3.50 per month effective September 5. He authorized a class A pay reservation of \$15 per month effective same date. Lieutenant Smith was granted 2 days leave of absence on or about September 9, per paragraph 3, Special Orders No. 174, Headquarters Fort Benjamin Harrison, Ind., dated September 7. He departed from Fort Benjamin Harrison, Ind., on September 8 and returned on September 10. He desires his pay to be deposited to his credit in Farmers Bank, Indianapolis, Ind. The Pay and Allowance Account covering the month of September 1942, was presented to Major Alfred Brown, F. D., disbursing officer, Fort Benjamin Harrison, Ind., for payment. Paid by check No. 38452 dated September 30, 1942, voucher No. 4130, September 1942, symbol No. 210800, station No. 384. Colonel John M. Sock, Infantry, is commanding officer of Fort Benjamin Harrison, Ind.

*Solution.*—The completed Pay and Allowance Account is shown at the end of this chapter. Assuming the payee is at his permanent station and all supporting papers and certificates are available, the following are required:

(1) Two copies of paragraph 3, Special Orders No. 278, War Department, dated August 15, 1942.

(2) Two copies of orders assigning quarters to Lieutenant Smith. The certificate of nonassignment of quarters for the period of September 1 to 15, 1942, inclusive, item (17) of the Pay and Allowance Account, must be signed by the commanding officer of the post, or by such other officer as he may designate.

(3) Two copies of leave orders (Special Orders No. 174, Headquarters Fort Benjamin Harrison, Ind.).

(4) The officer (Lieutenant Smith) must submit a War Department Form No. 35 to the disbursing officer before payment of the voucher can be made. This form, however, is *not* a supporting paper to the voucher, but is retained in a file of signature cards maintained by the disbursing officer for reference whenever necessary.

(5) *The procedure for accounting for class A pay reservations, as shown in this problem, terminates effective March 31, 1943. For procedure to be followed after that date, see problem 2.*

**NOTE.—General rule.**—In the event Lieutenant Smith is paid by the same disbursing officer, for the month of October, and there is no change in his status, no supporting papers are required to be filed with the October Pay and Allowance Account. Certificates as to stated facts by the payee may be accepted as provided in Circular No. 408, War Department, 1942, as amended.

**917.2. Problem 2.**—Assume that Lieutenant Fred Smith (problem 1) received orders (Paragraph 2, Special Orders No. 85, War Department, dated March 20, 1943) transferring him to Fort Dix, N. J. He departed from Fort Benjamin Harrison, Ind., on April 11, and reported at Fort Dix, N. J. on April 12. Quarters terminated at Fort Benjamin Harrison, Ind. on April 11. He received a partial payment of \$64 for the period April 1 to 10, inclusive. He was not assigned quarters at Fort Dix, N. J., there being no quarters available for assignment. He now resides at 615 N. Penn Ave., Pemberton, N. J. Authorized class "E" allotment for \$6.50 per month commencing April 1. Authorized class "B" allotment of \$18.75 per month commencing April 1. He was furnished field rations at Fort Dix, N. J. for the period April 21 to 30, inclusive. Period of the voucher is for the month of April 1943. Commanding officer at Fort Dix, N. J. is Brigadier General Arnold Dewey, U. S. Army. Disbursing officer at Fort Dix, N. J. is Major Peter Alberts, F. D., symbol No. 210750. Station No. 263. Voucher paid on April 30, 1943. Voucher No. 11,450. Check No. 14,567, drawn in favor of the payee.

## Solution - Problem 1

D. O. Ven. No. 1130

WAR DEPARTMENT  
Form No. 289- Revised  
Form approved by Comptroller General, U. S.  
September 25, 1942

WAR DEPARTMENT  
**PAY AND ALLOWANCE ACCOUNT**  
(Commissioned Officers, Army Nurses, Warrant Officers, Contract Surgeons)

## APPROPRIATIONS:

212/30425 ~~XXXXXXXXXXXX~~ F. S. A. 1942-43 \$218.50

Appointed 2nd Lt., AUS per Ltr. TAGO Aug. 10/42. Accepted Sept. 1/42

(1) THE UNITED STATES, Dr.,

To: Fred Smith

2nd Lt., O.M.C. (AUS) O-1280076

(2) Station Ft. Benjamin Harrison, Ind.

Station No.

On duty at present station per Par.

S. O. No.

278

Hdqr.

Ind.

Aug. 15,

19.42

Departed from Indianapolis, Ind. Sept. 1, 42 Reported for duty at Ft. Benjamin Harrison, Ind. Sept. 1, 19.42

## DEPENDENTS:

(3) Lawful wife Mary Smith, 6510 N. Meridian St., Indianapolis, Ind. and Ft. Benj. Harrison, Ind., or

(State her Christian or given name in full and husband's surname and her address each month)

Unmarried children under 21 years of age

(State names, ages and addresses each month. Evidence of dependency attached hereto or filed with voucher No. \_\_\_\_\_)

In \_\_\_\_\_ accounts of \_\_\_\_\_

(4) Dependent mother

(State her Christian or given name in full and husband's surname and her address each month)

During the current period for which allowances are claimed on account of my dependent mother I have contributed to her support the sum of \$ \_\_\_\_\_, in cash or its equivalent, without any consideration in return, which contribution is her chief support, and each and every statement set forth in her affidavit dated \_\_\_\_\_, 19. \_\_\_\_\_ (attached hereto), filed with voucher for the month of \_\_\_\_\_, 19. \_\_\_\_\_, is true and correct, and so remains at this time, except \_\_\_\_\_.

(State fully changes occurring between date of last affidavit and signing of this voucher)

(5) For over \_\_\_\_\_ years' service; \_\_\_\_\_ last pay period; \_\_\_\_\_ years completed on \_\_\_\_\_, 19. \_\_\_\_\_

## CREDITS:

(6) For base and longevity pay from September 1, 19.42, to September 30, 19.42 \$ 150.00

(7) For additional pay for \_\_\_\_\_, from \_\_\_\_\_, 19. \_\_\_\_\_, to \_\_\_\_\_, 19. \_\_\_\_\_

(8) For pay for \_\_\_\_\_ amount, \_\_\_\_\_ from \_\_\_\_\_, 19. \_\_\_\_\_, to \_\_\_\_\_, 19. \_\_\_\_\_ of which I was the actual and exclusive owner, which (was or were) suitable for the military service, and maintained at \_\_\_\_\_

(9) For subsistence allowance from September 1, 19.42, to September 30, 19.42 42.00

(10) For rental allowance from September 1, 19.42, to September 15, 19.42 30.00  
during which period I was not assigned adequate quarters at my permanent station; if without dependents, I was not on field or sea duty; if with dependents, I did not occupy with them any public quarters assigned to me without charge at any station, nor did any of them occupy public quarters assigned to them or to any other officer or his dependents, except for bona fide social visits.

TOTAL CREDITS \$ 222.00

## DEBITS:

(11) Class "D" Government Insurance Premium

(12) Class "E" Allotment

(13) Class "N" National Service Life Insurance

(14) Due United States for Class A Pay Reservation

AMOUNT

\$

3.50

15.00

218.50

TOTAL DEBITS

NET BALANCE \$ 203.50

(15) On \_\_\_\_\_ (ordinary leave or absence; Departed \_\_\_\_\_, 19.42, under Par. \_\_\_\_\_, S. O. No. 174

Hdqr. Ft. Benjamin Harrison, Ind. Sept. 7, 19.42; extended by Par. \_\_\_\_\_, S. O. No. \_\_\_\_\_, Hdqr. \_\_\_\_\_

\_\_\_\_\_ 19. \_\_\_\_\_; Returned \_\_\_\_\_, 19.42

(16) I certify that the foregoing statement and account are true and correct; that payment therefor has not been received; and that payment to me as stated on the within pay voucher is not prohibited by any provisions of law limiting the availability of the appropriation(s) involved.

Place to my credit with Farmers Bank,

Indianapolis, Ind.

(SIGN ORIGINAL ONLY)

Name

Fred Smith

Date September 30, 19.42

Rank

2nd Lt., O.M.C.

(17) I certify that during the period for which rental allowance is claimed on this voucher the above officer was not assigned adequate quarters at his permanent station.

(SIGN ORIGINAL ONLY. ON

Name

John M. Lack

MEMORANDUM, TYPE OR

Rank

JOHN M. LACK, Colonel, Ind.

PRINT NAME AND RANK)

Date September 30, 19.42

Commanding Officer.

(18) Paid by { Check(s) No.(s) 38452, dated Sept. 30, 19.42, for \$ 203.50 } on Treasurer of the United States in favor of payee named above.

Cash, \$

on

19. \_\_\_\_\_

(SIGN ORIGINAL ONLY)

Payee

U. S. GOVERNMENT PRINTING OFFICE 16-12889

Solution of problem 1.

March 1, 1943

VOUCHERS AND SUPPORTING PAPERS

TM 14-250

917.2

WAR DEPARTMENT  
Form No. 224 - Revised  
Form approved by Comptroller General, U. S.  
September 24, 1940

Solution - Problem 2

WAR DEPARTMENT

D. O. Ven. No. 11450

PAY AND ALLOWANCE ACCOUNT

(Commissioned Officers, Army Nurses, Warrant Officers, Contract Surgeons)

APPROPRIATIONS:

213/30425 F. S. A. 1942-43 \$137.25  
FD 71 P. 411-01

PAID BY  
Maj. Peter Alberts, FD  
Ft. Dix, N.J.  
Symbol #210750  
Station #263  
APRIL 1943  
(For use of paying office)

(1) THE UNITED STATES, Dr.,  
To: Fred Smith 2nd Lt., Q.M.C. 0-1280076  
(Name of payee) (Rank and organization) (Serial No.)

(2) Station Ft. Dix, N.J. Station No. Hdqrs. W.D. March 20, 1943.  
On duty at present station per Par. 2 S. O. No. 85  
Departed from Ft. Harrison, Ind. April 1, 1943. Reported for duty at Ft. Dix, N.J. Apr. 12, 1943.

DEPENDENTS:  
(3) Lawful wife Mary Smith, Ft. Benj. Harrison, Ind. and 615 N. Penn Ave., Pemberton, N.J. or  
(State her Christian or given name in full and husband's surname and her address each month)

Unmarried children under 21 years of age

(State names, ages and addresses each month. Evidence of dependency attached hereto or filed with voucher No. \_\_\_\_\_  
in \_\_\_\_\_ accounts of \_\_\_\_\_)

(4) Dependent mother \_\_\_\_\_  
(State her Christian or given name in full and husband's surname and her address each month)

During the current period for which allowances are claimed on account of my dependent mother I have contributed to her support the sum of \$ \_\_\_\_\_, in cash or its equivalent, without any consideration in return, which contribution is her chief support, and each and every statement set forth in her affidavit dated \_\_\_\_\_, 19\_\_\_\_, (attached hereto), filed with voucher for the month of \_\_\_\_\_, 19\_\_\_\_, is true and correct, and so remains at this time, except \_\_\_\_\_

(State fully changes occurring between date of last affidavit and signing of this voucher)

(5) For over \_\_\_\_\_ years' service; 18½ pay period; \_\_\_\_\_ years completed on \_\_\_\_\_, 19\_\_\_\_.

CREDITS:		AMOUNT
(6) For base and longevity pay from April 1, 1943, to April 30, 1943		\$ 150.00
(7) For additional pay for _____, from _____, 19____, to _____, 19____		
(8) For pay for _____ month, from _____, 19____, to _____, 19____ of which I was the actual and exclusive owner, which (was or were) suitable for the military service, and maintained at _____		
(9) For subsistence allowance from April 1, 1943, to April 30, 1943		42.00
(10) For rental allowance from April 12, 1943, to April 30, 1943 during which period I was not assigned adequate quarters at my permanent station; if without dependents I was not on field or sea duty; if with dependents, I did not occupy with them any public quarters assigned to me without charge at any station, nor did any of them occupy public quarters assigned to them or to any other officer or his dependents, except for bona fide social visits		38.00
TOTAL CREDITS		\$ 230.00

DEBITS:		AMOUNT
(11) Class "D" Government Insurance Premium		\$ 64.00
(12) Class "E" Allotment		6.50
(13) Class "N" National Service Life Insurance		3.50
(14) <del>Insurance</del> Class "B" Allotment		18.75
Due United States for 10 field rations at 70¢ per ration furnished during the month of April 1943.		7.00
213/40604 RS&FA 1943-44 (P 111-08)		
TOTAL DEBITS		7.00
NET BALANCE		\$ 130.25

(15) On \_\_\_\_\_ (ordinary or sick) leave or absence; Departed \_\_\_\_\_, 19\_\_\_\_, under Par. \_\_\_\_\_, S. O. No. \_\_\_\_\_  
Hdqs. \_\_\_\_\_, 19\_\_\_\_; extended by Par. \_\_\_\_\_, S. O. No. \_\_\_\_\_, Hdqs. \_\_\_\_\_, 19\_\_\_\_; Returned \_\_\_\_\_, 19\_\_\_\_.

(16) I certify that the foregoing statement and account are true and correct; that payment therefor has not been received; and that payment to me as stated on the within pay voucher is not prohibited by any provisions of law limiting the availability of the appropriation(s) involved.

File to my credit with \_\_\_\_\_  
Mail to \_\_\_\_\_ at office of \_\_\_\_\_  
Quartermaster \_\_\_\_\_  
Date April 30, 1943  
SIGN ORIGINAL ONLY Name Fred Smith  
Rank 2nd Lt., Q.M.C.

(17) I certify that during the period for which rental allowance is claimed on this voucher the above officer was not assigned adequate quarters at his permanent station.

For the Commanding General:  
SIGN ORIGINAL ONLY. ON Name Arnold Anderson  
MEMORANDUM, TYPE OR Rank 1st Lt., Inf.  
PRINT NAME AND RANK Adjutant

Date April 30, 1943

(18) Paid by { Check (a) No. (a) 14567, dated April 30, 1943, for \$130.25 on Treasurer of the United States in favor of payee named above.  
Cash, \$ \_\_\_\_\_, on \_\_\_\_\_, 19\_\_\_\_  
SIGN ORIGINAL ONLY Payee \_\_\_\_\_

Solution of problem 2.

*Solution.*—The completed Pay and Allowance Account is shown at the end of this chapter. The following supporting papers are required:

(1) Two copies of termination of assignment of quarters (copies available).

(2) The War Department Signature Card will be furnished to the disbursing officer, but not required to be filed with the voucher. See solution to problem 1.

(3) The Officer's Pay Data Card furnished in accordance with paragraph 212 may be submitted to the disbursing officer, for verification of the pay account.

NOTE.—Certificates as to stated facts by the payee may be accepted as provided in Circular No. 408, War Department, 1942, as amended.

## APPENDIX

## FORMS

<i>Form No.</i>	<i>Description</i>	<i>Page No.</i>
-----	Table I—Officers' monthly rates of pay and allowances.	206
W. D., A. G. O. Form No. 77.	Officer's Pay Data Card-----	222
War Department Form No. 35.	War Department Signature Card-----	237
War Department Form No. 380.	Transcript Statement of Accounts-----	238
W. D., F. D. Form No. 6 (front).	Public Voucher for Six Months' Death Gratuity Pay.	242
Standard Form No. 1055 (front).	Application for Payment of Amounts Due Deceased or Incompetent Civilian Em- ployees, Officers, and Enlisted Men in the Military Service and Public Creditors of the United States.	244
Standard Form No. 1055 (back).	Application for Payment of Amounts Due Deceased or Incompetent Civilian Em- ployees, Officers, and Enlisted Men in the Military Service, and Public Cred- itors of the United States.	245
W. D., M. D. Form No. 44.	Contract with a Private Physician for Full Time Service as Contract Surgeon, U. S. Army.	302
W. D., M. D. Form No. 44a.	Special Contract with a Private Physician for Service as Contract Surgeon, U. S. Army (Limited Service).	303
-----	Table II—Monthly rates of pay, warrant officers and flight officers, Army of the United States.	306
War Department Form No. 336.	Pay and Allowance Account (Original)----	403
War Department Form No. 336.	Pay and Allowance Account (Original)----	512
Standard Form No. 1051.	Flight Certificate and Schedule-----	513

## APPENDIX

<i>Form No.</i>	<i>Description</i>	<i>Page No.</i>
-----	Table III—Officers' monthly subsistence and rental allowances, Army of the United States.	601
W. D., A. G. O. Form No. 29.	Authorization for Allotment of Pay-----	702
W. D., A. G. O. Form No. 30.	Notification of Discontinuance of Allotment.	704
W. D., A. G. O. Form No. 29-5.	War Savings Bond, Class A Pay Reservation Application.	706
W. D., F. D. Form No. 38.	Receipt for Miscellaneous Collections-----	710
War Department Form No. 336.	Pay and Allowance Account (Original) (cut only).	910
W. D., F. D. Form No. 3 (front).	Pay Card—Commissioned Officers-----	912
W. D., F. D. Form No. 3 (back).	Pay Card—Commissioned Officers-----	913
War Department Form No. 336.	Pay and Allowance Account (Original)-----	916
War Department Form No. 336.	Pay and Allowance Account (Original)---	917

## I N D E X

	Paragraph	Page
Absence ( <i>see also</i> Leave):		
While prisoners of war or reported missing.....	209	219
Accounts. ( <i>See</i> Vouchers.)		
Aerial flight defined.....	502. 5	502
Aides:		
Additional pay.....	224. 4	230
Number authorized.....	224. 2	229
Period for which additional pay is due.....	224. 6	230
Rates of pay.....	224. 5	230
When eligible.....	224. 3	229
Who entitled to.....	224. 1	229
Allotments:		
Accomplishment:		
Forms used.....	706. 2, 707. 1, 711. 3	703, 705, 708
General.....	706. 1	703
Notice of acceptance.....	706. 4	705
Period.....	706. 3	703
When allottee may expect payment.....	706. 5	705
Amount.....	703	701
Classification.....	705	701
Definitions.....	702	701
Discontinuance:		
Deductions continued until discontinuance acknowl- edged.....	707. 2	705
How treated by disbursing officer.....	707. 3	705
Procedure.....	707. 1	705
Evidence required to support claims for refunds.....	909	908
Limitations.....	704	701
Statutory provisions.....	701	701
War Savings Bonds. ( <i>See</i> War Savings Bonds.)		
While prisoners of war or reported missing:		
No allotment executed or allotment not sufficient....	708. 2	707
When allotment in effect.....	708. 1	705
Allowances ( <i>see also</i> Rental allowance; Subsistence allowance):		
Basis of.....	602. 2	602
Dependents.....	603	602
Adopted children.....	603. 1	602
Mother or father.....	603. 2	603
Dual allowance, wife in service.....	605	604
General provisions.....	601	601
Increased because of dependents.....	904. 6	906
Not dependent:		
Dependent parent.....	604. 2	604
Minor son attending Military or Naval Academy....	604. 3	604
Stepchildren.....	604. 1	604
Oversea stations:		
Limited to excess over ordinary living costs.....	606. 1	606
No additional items charged to billeting contracts....	606. 3	606



## INDEX

## Allowance—Continued.

Overseas stations—Continued.	Paragraph	Page
When per diem authorized.....	606. 2	606
Rate.....	602. 1	601
Uniform and equipment. (See Uniform and equipment allowance.)		
Army Air Forces defined.....	502. 7	502
Army nurses:		
Casual payments.....	324	311
Certificate of service.....	326	311
Final pay voucher:		
Regular Army nurse.....	327	312
Reserve nurse.....	327. 2, 232	310, 235
Leave and other absences:		
Authorized.....	323	311
Excess.....	323. 2, 716. 2	311, 711
Leave year.....	323. 1	311
While prisoners of war or reported missing.....	323. 3	311
Officers' Pay Data Card.....	325	311
Partial payments.....	324	311
Pay:		
Additional items of pay.....	321. 4	310
Date from which pay accrues:		
Original appointment.....	322. 1	310
Promotion after December 7, 1941.....	322. 2	311
Longevity.....	321. 3	310
Rank and pay period.....	321. 1	309
Rates of pay.....	321. 2	310
Separation.....	327	312
Army of the United States:		
Authority for establishment.....	103	101
Components.....	102	101
General provisions.....	103. 1	101
National Guard.....	105	102
Organization.....	103. 2	102
Regular Army.....	104	102
Reserve Corps:		
Enlisted.....	107	104
Officers.....	106	103
Temporary grade of officers.....	108	104
Aviation accident defined.....	502. 6	502
Casual payments.....	211	221
Certificates:		
Flight Certificate and Schedule.....	508	511
Statement or record of service.....	219. 2	225
Clothing and equipment allowance. (See Uniform and equipment allowance.)		
Collections. (See Stoppages.)		
Computing service for longevity.....	203. 5, 216	204, 223

## INDEX

	Paragraph	Page
<b>Contract surgeons:</b>		
Authorized and unauthorized leave.....	305	304
Certificate of nonindebtedness.....	308. 2	305
Classes.....	301	301
Date from which pay accrues.....	304	301
Final pay.....	308. 1	305
Indorsement of leave on contract.....	305. 2	304
Leave under two or more contracts.....	305. 1	304
Longevity.....	302. 2	301
Notation of pay data on contract.....	307	304
Partial and casual payments.....	306	304
Pay period when serving full time.....	302. 1	301
Pay when serving part time.....	303	301
<b>Death:</b>		
Flight requirements not met because of.....	513	519
Gratuity pay.....	234	239
Unpaid accounts.....	234	239
<b>Definitions:</b>		
Allotments.....	702. 2	701
Allottee.....	702. 4	701
Allotter.....	702. 3	701
Officer.....	702. 1	701
<b>Flying pay:</b>		
Aerial flight.....	502. 5	502
Army Air Forces.....	502. 7	502
Aviation accident.....	502. 6	502
Flying officer.....	502. 3	501
Nonflying officer.....	502. 4	501
Officer.....	502. 8	501
Qualified aircraft observer.....	502. 2	501
Qualified aircraft pilot.....	502. 1	501
<b>War Savings Bonds:</b>		
Allotment.....	709. 1	707
Subscriber.....	709. 2	707
<b>Dependents:</b>		
Who may be considered for allowances.....	603	601
Who may not be considered for allowances.....	604	601
Wife in service.....	605	604
<b>Dietitians:</b>		
Date from which pay accrues.....	328. 4	313
Foreign service or sea duty pay.....	328. 5	313
Leave.....	716. 2	711
Longevity pay.....	328. 3	313
Pay table.....	328. 2	313
Provisions covering Army nurses to apply.....	328. 6	313
Rank and pay periods.....	328. 1	312
Distinguished-Service Medal, pay for.....	225	311
Enlisted Reserve Corps.....	107	104
Equipment allowance. (See Uniform and equipment allowance.)		
Evidence required to support claims. (See Vouchers.)		

## INDEX

	Paragraph	Page
Field rations, collections for.....	719	711
Final pay voucher. ( <i>See Vouchers.</i> )		
Flight officers:		
Pay and allowances:		
Additional items of pay.....	320. 3	309
Separation from service.....	320. 4	309
Statement or certificate of service.....	320. 1	309
Uniform and equipment allowance.....	320. 2	309
Rank.....	319	309
Flight requirements:		
Flying officers:		
Accumulation of flying time.....	504. 9	509
Definition of 3-month period.....	504. 4	505
Definition of 6-month period.....	504. 5	507
Fractions of calendar months.....	504. 6	507
Nonflying officers:		
During 90-day period.....	505. 2	509
General.....	505. 1	509
Flying duty, qualifications:		
All duty.....	503. 1	502
Limited duty.....	503. 2	502
Other officers required to fly.....	503. 3	502
Flying pay:		
Authorized absences.....	510	514
Change of station.....	511	514
Computation.....	506. 3	511
Date from which accrues.....	509	511
Death.....	513	519
Definitions:		
Aerial flight.....	502. 5	502
Army Air Forces.....	502. 7	502
Aviation accident.....	502. 6	502
Flying officer.....	502. 3	501
Nonflying officer.....	502. 4	501
Officer.....	502. 8	502
Qualified aircraft observer.....	502. 2	501
Qualified aircraft pilot.....	502. 1	501
Evidence required to support claims.....	906	907
Flight Certificate and Schedule:		
Copies of flight order or reference thereto.....	906. 3	907
General requirements.....	508. 1	511
When acceptable.....	508. 2	511
Flight requirements for flying officers.....	504, 906. 1	503, 907
Flight requirements for nonflying officers.....	505, 906. 2	509, 907
General.....	221, 501	226, 501
Percent of increase.....	221	226
Preparation of voucher.....	507	511
Qualifications:		
For all duty.....	503. 1	502
Limited duty.....	503. 2	502
Others who may fly.....	503. 3	503

## INDEX

Flying pay—Continued.		Paragraph	Page
Rate of additional pay .....	506. 1, 506. 2	510, 511	
Requirements not met because of death .....	513	519	
Suspension:			
Disbursing officer advised .....	512. 4	518	
Due to aviation accident .....	512. 3	517	
General .....	512. 1	514	
Sickness or injury other than aviation accident .....	512. 2	515	
Grade in time of war, temporary .....	108	104	
Leave:			
Academic leave .....	207. 3, 207. 4	210, 211	
Authorized:			
Army nurses .....	323	311	
Change of station .....	207. 11	215	
Commencement and termination .....	207. 6, 207. 10	211, 215	
Contract surgeons .....	305	304	
Counted for longevity .....	217	224	
Excess leave .....	207. 12, 716	215, 711	
Flying pay .....	510	514	
Pay status .....	206, 207	210	
Warrant officers .....	312	307	
Women's Army Auxiliary Corps .....	406	404	
Cancellation of leave on separation from service .....	229	232	
Determination of commencement and termination .....	207. 6	211	
Disease resulting from misconduct .....	208. 2	217	
Evidence required to support claims for pay on leave .....	908	908	
Excess leave, collections .....	716	711	
Expiration .....	207. 10	215	
Graduation from United States Military Academy .....	207. 5	211	
Half pay status .....	207. 13	216	
Less than 1 month .....	207. 8	213	
Month defined .....	207. 7	212	
Month plus number of days .....	207. 9	214	
Pay status .....	208	216	
Sick leave not counted as annual leave .....	207. 2	210	
Unauthorized:			
Absence without leave .....	208. 1	216	
Collections for .....	717	711	
Contract surgeons .....	305	304	
Disease resulting from misconduct .....	208. 2	217	
Pay status .....	208	216	
Year defined .....	207. 1	210	
Longevity:			
Additional service for officers in since June 30, 1922 .....	203. 2	203	
Authorized leave counted .....	217	224	
Certificate of service .....	219. 2	225	
Computation .....	215	223	
Computed from date of acceptance .....	216. 1	223	
Contract surgeons .....	302. 2	301	
Date from which computed .....	216	308	

## INDEX

Longevity—Continued.	Paragraph	Page
Difference between pay period and longevity.....	202. 4	202
Dual status in National Guard.....	203. 4	204
Enlisted service.....	216. 4	223
Evidence required to support claims.....	903. 2	905
Graduates from United States Military Academy.....	216. 2	223
Illustrations of computation.....	203. 5	204
Pay upon which computed.....	214	223
Percent of increase.....	213	222
Service as cadet or midshipman.....	216. 3	223
Service as surgeon, interne, etc.....	216. 6	224
Service counted:		
General.....	203. 1	202
In time of war.....	203. 3	204
Statement or record of service.....	219	224
Student's Army Training Corps.....	216. 5	223
Warrant officers. (See Warrant officers.)		
Medals, pay for Distinguished-Service.....	225	230
Mounts, pay for.....	226	230
National Guard:		
Date from which pay accrues.....	205. 4	209
Dual status.....	203. 4	204
General.....	105	102
Navy officers, payments to.....	916	911
Nonflying officers.....	502. 4, 503. 3	501, 503
Officers' Pay Data Card:		
Force of.....	212. 2	222
General.....	212. 1	221
Loss of.....	212. 3	222
Officers' Reserve Corps:		
Air Corps Reserve Officer relieved from active duty:		
Pay for each year of service.....	235. 1	241
Procedure.....	235. 2	243
Purpose.....	106	103
Partial payments:		
Authorized.....	210. 3	220
General.....	210. 1	219
Period.....	210. 2	220
Pay:		
Additional items.....	220	226
Allowances. (See allowances.)		
Army nurses. (See Army nurses.)		
Authorization.....	201	201
Authorized absences.....	207	210
Aviation increase. (See Flying pay.)		
Casual payments.....	211	221
Chart.....	202	201
Contract surgeons. (See contract surgeons.)		

## INDEX

## Pay—Continued.

	Paragraph	Page
Date from which pay accrues:		
Graduation from West Point.....	205. 6	210
National Guard officers.....	205. 4	209
Nonpromotion-list officers.....	205. 3	208
Original appointments.....	205. 1	207
Promotion-list officers.....	205. 2	208
Reserve officers.....	205. 5	209
Death gratuity and deceased accounts.....	234	239
Dietitians. ( <i>See</i> Dietitians.)		
Distinguished Service Medal.....	225	230
Excess Leave.....	207. 12	215
Flight officers.....	320	309
Flying pay. ( <i>See</i> Flying pay.)		
Foreign service.....	223. 1, 223. 2	311
Full and partial payments.....	210	219
Graduation from West Point.....	205. 6	210
Half pay status.....	207. 13, 716. 1	216, 711
Longevity pay. ( <i>See</i> Longevity.)		
Model voucher and supporting evidence.....	917	914
Mounts.....	226	230
Navy officers, payments to.....	916	911
Parachutist pay.....	222, 907	226, 908
Evidence required.....	222. 1	226
On leave or sick in line of duty.....	222. 2	226
Partial payments.....	210	219
Pay card.....	914	910
Pay period:		
Application.....	202. 2	201
Difference between pay period and longevity.....	202. 4	202
General.....	202. 1	201
Status of general officers.....	202. 3	202
Pay status during absence.....	206	210
Physical therapy aides. ( <i>See</i> Physical therapy aides.)		
Prisoners of war or reported missing.....	209	219
Retired officers recalled to active duty.....	204, 218. 2	207, 224
Retirement, pay on.....	218, 230	224, 232
Sea duty.....	223. 1, 223. 3	227, 228
Separation from service.....	227	231
Status during absence. ( <i>See</i> Leave.)		
Types of service counted.....	203	202
Unauthorized absences.....	208	216
Warrant officers. ( <i>See</i> Warrant officers.)		
Women's Army Auxiliary Corps. ( <i>See</i> Women's Army Auxiliary Corps.)		
Pay card.....	914	910
Pay data card.....	212	221
Payments:		
Death gratuity:		
Beneficiaries entitled to.....	234. 3	239
By whom paid.....	234. 6	240

## INDEX

## Payments—Continued.

## Death gratuity—Continued.

	Paragraph	Page
Definition.....	234. 4	240
Flying status, flight requirements not met.....	234. 2	239
General.....	234. 1	239
Payment initiated.....	234. 5	240

Unpaid accounts of deceased officer.....	234. 7	241
--	--------	-----

Personal expense money.....	208. 2	217
-----------------------------	--------	-----

Physical therapy aides. (*See* Dietitians.)

## Prisoners of war or reported missing:

Allotments.....	708	705
Erroneously reported missing.....	720	712
Pay.....	209	219

## Promotions:

Nonpromotion-list officers.....	205. 3	208
Promotion-list officers.....	205. 2	208
Temporary in time of war.....	108	104

Qualifications for flying duty.....	503	502
-------------------------------------	-----	-----

Quarters allowance. (*See* Rental allowance; Allowances.)

## Records of service:

Army Register and National Guard Register.....	219. 1	224
Certificate of service.....	219. 2	225

## Regular Army:

Defined.....	104	102
Discharged with 1 year's pay.....	231	234
Failure to pass physical examination.....	231. 1	234
Warrant officers, deduction for United States Soldiers' Home.....	722	712
Wholly retired for disability.....	231. 3	234

Rental allowance (*see also* Allowances):

Assignment of quarters terminated.....	613. 1, 904. 3	608, 906
Certificates from former station.....	904. 4	906
Certificates not available.....	904. 5	906
Computation.....	612	608
Evidence required to support claims.....	904	906
Monthly rates.....	611	608
Period for which accrues.....	613	608
Quarters assigned.....	613. 2	608

## Regulations governing quarters:

Assignment.....	616. 1	611
Termination.....	616. 2	611

## When not payable:

Assigned quarters at permanent station.....	615. 1	609
Joint assignment of quarters.....	615. 7	610
On field duty and sea duty.....	615. 8	610
Quarters occupied in capacity as officer.....	615. 4	610
Quarters undergoing repairs.....	615. 3	609
Voluntary occupancy proof of adequacy.....	615. 6	610
While on leave.....	615. 2	609
Without dependents, quarters inadequate.....	615. 5	610

## INDEX

## Rental allowance—Continued.

	Paragraph	Page
When payable:		
Changing station.....	614. 2	609
On leave status.....	614. 1	608
Shore duty as opposed to sea duty.....	614. 4	609
Sick in hospital.....	614. 3	609
Reserve officers, date from which pay accrues.....	106	103
Retired officers ( <i>see also</i> Separation from service).....	205. 5	209
Recalled to active duty.....	204, 218. 2	207, 224
Retirement:		
Pay and allowances.....	230. 1	232
Physical disability.....	218. 1, 230. 2	224, 233
Retroactive date on promotion.....	230. 3	233
Scope.....	101	101
Sentenced by court martial, allowances not affected.....	718	711
Separation from service ( <i>see also</i> Retired officers):		
Air Corps Reserve officer relieved from active duty.....	235	241
Disability.....	231. 3	234
Discharge.....	227. 1	231
Discharged with 1 year's pay, Regular Army.....	231	234
Dropped from rolls.....	227. 3, 228. 2	231, 232
Effective date.....	228	232
Elimination.....	231. 2	234
Failure to pass physical examination.....	231. 1	234
Final pay, Army nurses.....	327	312
Final pay, officer of Women's Army Auxiliary Corps.....	408	405
Final pay voucher.....	232	235
Leave, cancelation.....	229	232
Resignation.....	228. 1	232
Retirement.....	227. 4	231
Ways of separation.....	227	231
Service counted for pay purposes:		
Additional service counted.....	203. 2	203
Computation, illustrations.....	203. 5	204
Dual status in National Guard.....	203. 4	204
In time of war.....	203. 3	204
Normally included.....	203. 1	202
Statement of service.....	219, 915. 4	224, 911
Stoppages (collections):		
Authorized stoppages.....	714	709
Discharging private debts.....	720	712
Erroneously reported missing.....	721	712
Excess leave.....	716	711
Field rations furnished.....	719	711
Action by commanding officer.....	719. 1	711
Action by disbursing officer.....	719. 2	711
Fraction of a day.....	719. 3	712
Sentenced by court martial.....	718	711
Stoppage circular.....	715	709
Action when collection already made.....	715. 7	710
Collections on first pay voucher.....	715. 3	709



## INDEX

## Stoppages--Continued.

## Stoppage circular--Continued.

	Paragraph	Page
Confidential information.....	715. 9	710
Disposition of receipt.....	715. 5	710
Information shown.....	715. 2	709
Liability of disbursing officer.....	715. 8	710
Receipt given for amount collected.....	715. 4	709
Shortage of property.....	715. 6	710
When issued.....	715. 1	709
Unauthorized absences.....	717	711
United States Soldiers' Home deductions.....	722	712

Subsistence allowance (*see also* Allowances):

Computation.....	609	607
Evidence required to support claims.....	904. 1	906
Number authorized:		
Female officer and equivalent personnel.....	608. 2	607
Officers.....	608. 1	606
Value of one allowance.....	607	606
When payable:		
General.....	610. 1	607
Messing with organization drawing field rations.....	610. 3	607
Sick in hospital.....	610. 2	607

Supporting papers. (*See* Vouchers.)

Suspension from flying duty.....	512	514
----------------------------------	-----	-----

Transcript Statement of Account.....	233	237
Items to be shown.....	233. 4	238
Preparation.....	233. 3	237
Safekeeping.....	233. 6	239
Statement or certificate of service attached.....	233. 5	239

## Uniform and equipment allowance:

Deduction of amounts previously paid.....	804	802
Evidence required to support claims.....	910	908
Method of payment.....	805	802
Statutory provisions.....	801	801
When not payable.....	803	801
When payable.....	802	801

## United States Soldiers' Home deductions:

Amount and computation.....	722. 3	712
Disposition of amounts deducted.....	722. 4	713
Other than Regular Army not applicable.....	722. 2	712
Statutory provisions.....	722. 1	712

## Vouchers:

Active duty orders.....	915. 2	910
Appropriation chargeable and where shown.....	913	910
Assignment of pay accounts.....	911	908
Casual payments:		
Preparation of voucher.....	211. 2	221
Verification of certificate.....	211. 3	221
Change of station orders.....	915. 1	910

## INDEX

## Vouchers—Continued.

Evidence required to support claims for—	Paragraph	Page
Active duty orders.....	915. 2	910
Assignment of quarters.....	904. 2, 915. 6	906, 911
Base pay.....	903. 1	905
Certificate covering rental allowance.....	904. 4	906
Change of station orders.....	915. 1	910
Flying pay:		
Approval of commanding officer not available.....	906. 4	908
Flight Certificate and Schedule.....	906. 1, 906. 2	907
Flight orders or reference thereto.....	906. 3, 915. 3	907, 911
Increased allowances because of dependents.....	904. 6	906
Longevity.....	903. 2	905
Parachutists' pay.....	907	908
Pay as aide.....	905	907
Payments not withheld pending receipt of documents.....	915. 7	911
Payments while on leave.....	908	908
Personnel or flying order.....	915. 3	911
Promotions.....	904. 1	906
Refunds of allotments.....	909	908
Statement of service.....	915. 4	911
Termination of assignment of quarters.....	904. 3, 915. 5	906, 911
Uniform and equipment allowance.....	910	908
When certificate covering rental allowance not available.....	904. 5	906
Final pay voucher.....	232, 233, 234, 912	235, 237, 239, 909
Certificate required.....	232. 2, 232. 4, 232. 6	235, 236
Discontinuance of allotments.....	232. 3	235
Marked "Final".....	232. 1	235
Resignation not accepted.....	232. 7	237
To whom submitted.....	232. 5	235
Transcript Statement of Account.....	233. 6	239
Items shown.....	233. 4	238
Other than Regular Army.....	233. 2	237
Preparation.....	233. 3	237
Regular Army.....	233. 1	237
Safekeeping.....	233. 6	239
When statement or certificate of service attached.....	233. 5	239
Unpaid accounts of deceased.....	234	239
First account of officer at new station.....	915	910
Form used.....	901	901
Model voucher and supporting evidence.....	917	914
Navy officers, payment to.....	916	911
Pay card.....	914	910
Preparation of vouchers:		
By personnel officer.....	902. 1	901
Flying pay.....	507	511
General instructions.....	902. 3	901
Promotions.....	902. 4	901

## INDEX

## Vouchers—Continued.

## Preparation of vouchers—Continued.

	Paragraph	Page
Responsibility of payee.....	902. 2	901
Specific instructions, items (1) to (18), inclusive.....	902. 5	901
Transfer of pay accounts.....	911	901

## Warrant officers:

Absences and authorized leave.....	312	307
Casual payments.....	313	307
Certificate of service.....	316	308
Date from which pay accrues.....	311	307
Appointment.....	311. 1	307
Promotion.....	311. 2	307

## Longevity pay:

How computed.....	315. 2	308
Percent of increase.....	315. 1	308
Service counted.....	315. 3	308

Officers' Pay Data Card.....	314	308
------------------------------	-----	-----

Partial payments.....	313	307
-----------------------	-----	-----

Pay.....	310	305
----------	-----	-----

Pay, additional items.....	317	308
----------------------------	-----	-----

Pay chart.....	310	305
----------------	-----	-----

Rank.....	309	305
-----------	-----	-----

Recalled to active duty.....	310. 2	307
------------------------------	--------	-----

## Separation from service:

Discharged to accept commission.....	318. 2	309
Dropped from rolls.....	318. 1	308
Pay.....	318	308

Statement of service.....	316	308
---------------------------	-----	-----

United States Soldiers' Home.....	722	712
-----------------------------------	-----	-----

## War Savings Bonds:

## Accomplishment:

Amount.....	711. 2	708
By whom made.....	711. 1	708
Form used.....	711. 3	708

Allotments not mandatory.....	710	707
-------------------------------	-----	-----

Definitions.....	709	707
------------------	-----	-----

Notations on Pay and Allowance Accounts.....	713	708
--	-----	-----

Refunds.....	712	708
--------------	-----	-----

## Women's Army Auxiliary Corps:

Discharge, effective date.....	408. 1	405
--------------------------------	--------	-----

General.....	401	401
--------------	-----	-----

Leave of absence.....	406	404
-----------------------	-----	-----

Officers' Pay Data Card.....	407	405
------------------------------	-----	-----

Organization.....	402. 1	401
-------------------	--------	-----

Partial payments.....	407	405
-----------------------	-----	-----

## Pay:

Accounts.....	403. 2	402
---------------	--------	-----

Civilian leave.....	404. 2	404
---------------------	--------	-----

Date from which pay accrues.....	405	404
----------------------------------	-----	-----

From more than one Federal source.....	404. 1	402
--	--------	-----

Rates.....	403. 1	402
------------	--------	-----

INDEX

Women's Army Auxiliary Corps—Continued.

Pay—Continued.	Paragraph	Page
Receiving benefits under Servicemen's Dependents		
Allowance Act.....	404. 3	404
Separation from service.....	408	405
While receiving pensions.....	404. 4	404
While undergoing medical and hospital treatment....	403. 3	402
Provisions governing Reserve officers to apply.....	408. 3	405
Relieved from active duty.....	408. 2	405
Statutory provisions.....	402	402
Term of service.....	402. 2	401

[A. G. 062.11 (3-22-43).]

BY ORDER OF THE SECRETARY OF WAR:

G. C. MARSHALL,  
*Chief of Staff.*

OFFICIAL:

J. A. ULIO,  
*Major General,*  
*The Adjutant General.*

DISTRIBUTION:

D (5); B 1 (2); R 1 (3), 2-19, 55 (1).  
(For explanation of symbols see FM 21-6.)













